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This chapter is referred to in sections 665, 848, 852, 1156 of this title; title 7 sections 934, 1932; title 19 section 2232; title 42 sections 1487, 1962b-6; title 48 section 1683; title 49 section 66.

CHAPTER REFERRED TO IN D.C. CODE

This chapter is referred to in section 1-144, 1-147, 47-2501c of the District of Columbia Code.

SUBCHAPTER I—DEFINITIONS

§ 1. Short title

This chapter and sections 71, 471, 581, and 581a of this title may be cited as the "Budget and Accounting Act, 1921."

(June 10, 1921, ch. 18, title I, § 1, 42 Stat. 20.)

CODIFICATION

This was the first section of an Act entitled "An act to provide a national budget system and an independent audit of Government accounts, and for other purposes."

Section 205 of that act provided for the transmission of an alternative budget for the fiscal year ending June 30, 1923. Section 210 provided for the preparation and transmission to Congress of a codification of the laws relating to the transmission to Congress of statements of receipts and expenditures, and estimates of appropriations, with recommendations as to changes.

Section 217 made an appropriation for the establishment and maintenance of the Bureau of the Budget.

Section 315 transferred certain appropriations and portions of appropriations to the General Accounting Office, specified purposes for which they might be expended, and authorized changes in the number and compensation of officers and employees during the fiscal year ending June 30, 1922.

Section 316 provided that the General Accounting Office and Bureau of Accounts should not be regarded as a bureau or office created since Jan. 1, 1916, so as to deprive employees of additional compensation under section 6 of the Legislative, Executive and Judicial Appropriation Act for the fiscal year ending June 30, 1922.

Section 317 related to the transfer of employees to the General Accounting Office during such fiscal year.

Section 318 related to the time of taking effect of the act.

These sections were omitted from the Code as temporary and obsolete.

SHORT TITLE OF 1974 AMENDMENT

Pub. L. 93-604, § 1, Jan. 2, 1975, 88 Stat. 1959, provided: "That this Act [enacting sections 51-1, 52c, and 135 of this title, amending sections 71a, 82b-1, 181d, 237, 850, 851, 857, and 858 of this title, section 1513 of Title 7, Agriculture, sections 1701y, 1749a, 1789, and 1827 of Title 12, Banks and Banking, section 1082 of Title 20, Education, section 4207 of Title 38, Veterans' Benefits, section 756 of Title 40, Public Buildings, Property, and Works, section 309 of Title 44, Public Printing and Documents, and sections 66 and 1537 of Title 49, Transportation, and enacting provisions set out as notes under sections 51-1 and 71a of this title and section 66 of Title 49] may be cited as the 'General Accounting Office Act of 1974'."

SHORT TITLE OF 1950 AMENDMENT

Act Sept. 12, 1950, ch. 946, § 1, 64 Stat. 832, provided that "this Act [which enacted sections 18a to 18c, 65 to 65b, 66 to 66d, 67, and 581 to 581c-1 of this title, amended sections 2, 11, 14, 16, 22, 23, 24, 624, 656, 719, and 847 of this title, sections 118c, 730, and 785 of former Title 5, Executive Departments and Government Officers and Employees, section 1597 of former Title 10, Army and Air Force, section 452 of Title 16, Conservation, section 278 of Title 24, Hospitals and Asylums, section 504 of former Title 34, Navy, and section 769 of former Title 39, The Postal Service, and enacted provisions set out as a note under section 11 of this title] may be cited as the 'Budget and Accounting Procedures Act of 1950'."

§ 2. Definitions

When used in this chapter and sections 71, 471, 581, and 581a of this title—The terms "department and establishment" and "department or establishment" mean any executive department, independent commission, board, bureau, office, agency, or other establishment of the Government, including any independent regulatory commission or board and the municipal government of the District of Columbia, but do not include the legislative branch of the Government or the Supreme Court of the United States;

The term "the Budget" means the Budget required by section 11 of this title to be transmitted to Congress;

The term "Director" means the Director of the Office of Management and Budget; and

The term "Deputy Director" means the Deputy Director of the Office of Management and Budget.

The term "appropriations" includes, in appropriate context, funds and authorizations to create obligations by contract in advance of appropriations, or any other authority making funds available for obligation or expenditure.

(June 10, 1921, ch. 18, title I, § 2, 42 Stat. 20; Apr. 3, 1939, ch. 36, title II, § 201, 53 Stat. 565; Sept. 12, 1950, ch. 946, title I, pt. I, § 101, 64 Stat. 832; July 31, 1953, ch. 302, title I, § 101, 67 Stat. 299; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

The term "bureau" as meaning the "Bureau of the Budget" has been eliminated in view of Reorg. Plan No. 2 of 1970, § 102(a), which designated the Bureau of the Budget in the Executive Office of the President as the Office of Management and Budget.

AMENDMENTS

1950—Act Sept. 12, 1950, amended section by adding the definition of "appropriations".

1939—Act Apr. 3, 1939, amended section by inserting after "including" "any independent regulatory commission or board and".

CHANGE OF NAME

Act July 31, 1953, designated the Assistant Director to be the Deputy Director.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

SUBCHAPTER II—THE BUDGET

§ 11. President to transmit Budget to Congress

(a) Contents

The President shall transmit to Congress during the first fifteen days of each regular session, the Budget, which shall set forth his Budget message, summary data and text, and supporting detail. The Budget shall set forth in such form and detail as the President may determine—

(1) functions and activities of the Government;

(2) at such times as may be practicable; information on program costs and accomplishments;

(3) any other desirable classifications of data;

(4) a reconciliation of the summary data on expenditures with proposed appropriations;

(5) estimated expenditures and proposed appropriations necessary in his judgment for the support of the Government for the ensuing fiscal year, and projections for the four fiscal years immediately following the ensuing fiscal year, except that estimated expenditures and proposed appropriations for such years for the legislative branch of the Government and the Supreme Court of the United States shall be transmitted to the President on or before October 15 of each year, and shall be included by him in the Budget without revision;

(6) estimated receipts of the Government during the ensuing fiscal year and projections for the four fiscal years immediately following the ensuing fiscal years immediately following the ensuing fiscal year, under (1) laws existing at the time the Budget is transmitted and also (2) under the revenue proposals, if any, contained in the Budget;

(7) actual appropriations, expenditures, and receipts of the Government during the last completed fiscal year;

(8) estimated expenditures and receipts, and actual or proposed appropriations of the Government during the fiscal year in progress;

(9) balanced statements of (1) the condition of the Treasury at the end of the last completed fiscal year, (2) the estimated condition of the Treasury at the end of the fiscal year in progress, and (3) the estimated condition of the Treasury at the end of the ensuing fiscal year if the financial proposals contained in the Budget are adopted;

(10) all essential facts regarding the bonded and other indebtedness of the Government;

(11) such other financial statements and data as in his opinion are necessary or desirable in order to make known in all practicable detail the financial condition of the Government;

(12) with respect to each proposal in the Budget for new or additional legislation which would create or expand any function, activity, or authority, in addition to those functions, activities, and authorities then existing or as then being administered and operated, a tabulation showing—

(A) the amount proposed in the Budget for appropriation and for expenditure in the ensuing fiscal year on account of such proposal; and

(B) the estimated appropriation required on account of such proposal in each of the four fiscal years, immediately following that ensuing fiscal year, during which such proposal is to be in effect; and

(13) an allowance for additional estimated expenditures and proposed appropriations for the ensuing fiscal year, and allowance for unanticipated uncontrollable expenditures for the ensuing fiscal year.

(b) Transmittal of supplemental summary to Congress

The President shall transmit to the Congress, on or before July 15 of each year, a supplemental summary of the Budget for the ensuing fiscal year transmitted to the Congress by the President under subsection (a) of this section. Such supplemental summary—

(1) shall reflect with respect to that ensuing fiscal year—

(A) all substantial alterations in or reappraisals of estimates of expenditures and receipts, and

(B) all substantial obligations imposed on that budget after its transmission to the Congress;

(2) shall contain current information with respect to those matters covered by subparagraph (8) and clauses (2) and (3) of subparagraph (9) of subsection (a) of this section; and

(3) shall contain such additional information, in summary form, as the President considers necessary or advisable to provide the Congress with a complete and current summary of information with respect to that Budget and the then currently estimated functions, obligations, requirements, and financial condition of the Government for that ensuing fiscal year.

(c) Transmittal of estimated expenditure summaries to Congress

The President shall transmit to the Congress, on or before July 15 of each year, in such form and detail as he may determine—

(1) summaries of estimated expenditures, for the first four fiscal years following the ensuing fiscal year for which the Budget was transmitted to the Congress by the President under subsection (a) of this section, which will be required under continuing programs which have a legal commitment for future years or are considered mandatory under existing law; and

(2) summaries of estimated expenditures, in fiscal years following such ensuing fiscal year, of balances carried over from such ensuing fiscal year.

(d) Separate statement of enumerated items

The Budget transmitted pursuant to subsection (a) of this section for each fiscal year shall set forth separately the items enumerated in section 1322(a)(1)–(5) of this title.

(e) Levels of tax expenditures

The Budget transmitted pursuant to subsection (a) of this section for each fiscal year shall set forth the levels of tax expenditures under existing law for such fiscal year (the tax expenditure budget), taking into account projected economic factors, and any changes in such existing levels based on proposals contained in such Budget. For purposes of this subsection, the terms "tax expenditures" and "tax expenditures budget" have the meanings given to them by section 1302(a)(3) of this title.

(f) Comparison, analysis, and explanation

The Budget transmitted pursuant to subsection (a) of this section for each fiscal year shall contain—

(1) a comparison, for the last completed fiscal year, of the total amount of outlays estimated in the Budget transmitted pursuant to subsection (a) of this section for each major program involving uncontrollable or relatively uncontrollable outlays and the total amount of outlays made under each such major program during each fiscal year;

(2) a comparison, for the last completed fiscal year, of the total amount of revenues estimated in the Budget transmitted pursuant to subsection (a) of this section and the total amount or revenues received during such year, and, with respect to each major revenue source, the amount of revenues estimated in the Budget transmitted pursuant to subsection (a) of this section and the amount of revenues received during such year; and

(3) an analysis and explanation of the difference between each amount set forth pursuant to paragraphs (1) and (2) as the amount of outlays or revenues estimated in the Budget submitted under subsection (a) of this section for such fiscal year and the corresponding amount set forth as the amount of outlays made or revenues received during such fiscal year.

(g) Transmittal of Presidential statement to Congress

The President shall transmit to the Congress, on or before April 10 and July 15 of each year, a statement of all amendments to or revisions

in the budget authority requested, the estimated outlays, and the estimated receipts for the ensuing fiscal year set forth in the Budget transmitted pursuant to subsection (a) of this section (including any previous amendments or revisions proposed on behalf of the executive branch) that he deems necessary and appropriate based on the most current information available. Such statement shall contain the effect of such amendments and revisions on the summary data submitted under subsection (a) of this section and shall include such supporting detail as is practicable. The statement transmitted on or before July 15 of any year may be included in the supplemental summary required to be transmitted under subsection (b) of this section during such year. The Budget transmitted to the Congress pursuant to subsection (a) of this section for any fiscal year, or the supporting detail transmitted in connection therewith, shall include a statement of all such amendments and revisions with respect to the fiscal year in progress made before the date of transmission of such Budget.

(h) Estimates

The Budget transmitted pursuant to subsection (a) of this section for each fiscal year shall include information with respect to estimates of appropriations for the next succeeding fiscal year for grants, contracts, or other payments under any program for which there is an authorization of appropriations for such succeeding fiscal year and such appropriations are authorized to be included in an appropriation Act for the fiscal year preceding the fiscal year in which the appropriation is to be available for obligation.

(j) [1]Concurrent transmittal of budget estimate or request by Interstate Commerce Commission to Congress and to President or Office of Management and Budget; free communication by Commission with Congress

Whenever the Interstate Commerce Commission submits any budget estimate or request, other budget information (including manpower needs), legislative recommendations prepared testimony for congressional hearings, or comments on legislation, to the President or to the Office of Management and Budget, it shall concurrently transmit a copy of such estimate or request to the Congress. No officer or agency of the United States shall have any authority to prohibit, impose conditions on, or in any way impair the free communication by such Commission with the Congress, its committees, or any of the Members of the Congress with respect to any budget estimate or request of the Commission.

(June 10, 1921, ch. 18, title II, § 201, 42 Stat. 20; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(a), 64 Stat. 832; Aug. 1, 1956, ch. 814, § 1(a), 70 Stat. 782; Aug. 25, 1958, Pub. L. 85-759, § 1, 72 Stat. 852; Oct. 26, 1970, Pub. L. 91-510, title II, § 221, 84 Stat. 1169; July 12, 1974, Pub. L. 93-344, title VI, §§ 601-604, 88 Stat. 323, 324; Feb. 5, 1976, Pub. L. 94-210, title III, § 311, 90 Stat. 60.)

[1]Subsec. (i) is set out below as effective on Oct. 1, 1978.

ENACTMENT OF SUBSEC. (i)

Section 905(d) of Pub. L. 93-344 provided that subsec. (i) of this section as added by section 601 of Pub. L. 93-344 shall apply with respect to the fiscal year beginning on Oct. 1, 1978, and succeeding fiscal years.

(i) National needs, agency missions, and basic programs

The Budget transmitted pursuant to subsection (a) of this section for each fiscal year, beginning with the fiscal year ending September 30, 1979, shall contain a presentation of budget authority, proposed budget authority, outlays, proposed outlays, and descriptive information in terms of—

(1) a detailed structure of national needs which shall be used to reference all agency missions and programs;

(2) agency missions; and

(3) basic programs.

To the extent practicable, each agency shall furnish information in support of its budget requests in accordance with its assigned missions in terms of Federal functions and subfunctions, including mission responsibilities of component organizations, and shall relate its programs to agency missions.

PRIOR PROVISIONS

R.S. § 3669, requiring estimates for the public service to be submitted to Congress through the Secretary of the Treasury, and to be included in the book of estimates prepared under his direction, and a provision of act Aug. 23, 1912, ch. 350, § 9, 37 Stat. 415, requiring annual estimates of appropriations to be prepared and submitted only in the form and at the time required by law, and in no other form, and at no other time, were omitted from the Code as superseded by this section or other sections of this chapter.

AMENDMENTS

1976—Subsec. (j). Pub. L. 94-210 added subsec. (j).

1974—Subsec. (a)(5). Pub. L. 93-344, § 603(1), (2), inserted "and projections for the four fiscal years immediately following the ensuing fiscal year" following "fiscal year" and substituted "such years" for "such year".

Subsec. (a)(6). Pub. L. 93-344, § 603(3), inserted "and projections for the four fiscal years immediately following the ensuing fiscal year" following "ensuing fiscal year".

Subsec. (a)(13). Pub. L. 93-344, § 604, added subpar. (13).

Subsecs. (b), (c). Pub. L. 93-344, § 602, substituted "on or before July 15 of each year" for "on or before June 1 of each year, beginning with 1972" in both subsecs. (b) and (c).

Subsecs. (d) to (i). Pub. L. 93-344, § 601, added subsecs. (d) to (i).

1970—Subsec. (a)(12). Pub. L. 91-510, § 221(a), added subpar. (12).

Subsec. (b). Pub. L. 91-510, § 221(b), added subsec. (b) which provided for transmittal of supplemental summary to Congress and struck out former subsec. (b) provisions requiring each proposed appropriation to be accompanied by a proposed limitation on annual accrued expenditures when there is Presidential determination of establishment of satisfactory system of accrued accounting for an appropriation or fund and inclusion of proposals for provisions authorizing administrative head to make transfers, within the agency, between such limitations on annual accrued expenditures and such provisions limited by amount or by per centum the size of any transfer so proposed.

Subsec. (c). Pub. L. 91-510, § 221(b), added subsec. (c) which provided for transmittal of estimated expenditure summaries and struck out former subsec. (c) pro-

visions which charged against the limitation on annual accrued expenditures cost of goods and services and other assets received, advance payments made and progress payments becoming due, and amount of any other liabilities becoming payable, during fiscal year concerned.

Subsec. (d) to (f). Pub. L. 91-510, § 221(b)), struck out provisions relating to limitations on annual accrued expenditures, subsec. (d) providing for lapsing of any unused balance of the limitation at end of fiscal year concerned, excepting therefrom payment in any subsequent fiscal year for liabilities incurred within the limitation for any fiscal year, whether or not recorded or reported in such fiscal year, subsec. (e) charging obligations incurred during fiscal year concerned or in prior fiscal years which do not result in liabilities becoming payable during fiscal year concerned against limitation for any succeeding fiscal year in which such obligations may result in liabilities becoming payable, and subsec. (f) declaring limitations on expenditures as not changing existing law with respect to method or manner of making appropriations or incurring of obligations under appropriations.

1958—Subsecs. (b) to (f). Pub. L. 85-759 added subsecs. (b) to (f).

1956—Act Aug. 1, 1956, (1) designated opening par. as subsec. (a); (2) redesignated former subsec. (a) as subpar. (1); (3) added subpar. (2); and (4) redesignated former subsecs. (b) to (j) as subpars. (3) to (11) respectively.

1950—Act Sept. 12, 1950, amended section generally by changing the time of submission of the Budget from the first day of each regular session of Congress to any time during the first fifteen days of each such session, by providing for inclusion of the President's message with the Budget, and to provide that the Budget shall set forth, among other things, in form and detail determined by the President, the functions and activities of the Government.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment of subsec. (a) by Pub. L. 93-344 applicable with respect to the fiscal year beginning on July 1, 1975, and succeeding fiscal years, amendment of subsecs. (b) and (c) by Pub. L. 93-344 applicable with respect to the fiscal year beginning on Oct. 1, 1976, and succeeding fiscal years, enactment of subsecs. (d), (e), and (f) by Pub. L. 93-344 applicable with respect to the fiscal year beginning on July 1, 1975, and succeeding fiscal years, enactment of subsec. (g) by Pub. L. 93-344 applicable with respect to the fiscal year beginning on Oct. 1, 1976, and succeeding fiscal years, and enactment of subsec. (h) by Pub. L. 93-344 applicable with respect to the fiscal year beginning on July 1, 1975, and succeeding fiscal years, see section 905(d) of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-510 effective with respect to fiscal years beginning on or after July 1, 1972, see section 601(2) of Pub. L. 91-510, set out as an Effective Date of 1970 Amendment note under section 72a of Title 2, The Congress.

TERMINATION DATE

Section 3 of Pub. L. 85-759 provided that: "This Act, and the amendments made thereby [adding former subsecs. (b) to (f) of this section] shall cease to be in effect April 1, 1962."

LIMITATIONS ON ANNUAL ACCRUED EXPENDITURES

Section 2 of Pub. L. 85-759 provided that:

"(a) It shall be in order to provide in any bill or joint resolution making appropriations, or in any amendment thereto, limitations on annual accrued expenditures covering amounts becoming payable as a result of obligations incurred both in the fiscal year concerned and in prior fiscal years, and to include in any such bill or joint resolution provisions authorizing the head of a department or establishment to make transfers, within his department or establishment, between such limitations on annual accrued expenditures; and such provisions may limit by amount or by per centum the size of any transfer so provided for.

"(b) The provisions of subsection (a) of this section are enacted by the Congress—

"(1) as an exercise of the rulemaking power of the Senate and the House of Representatives, respectively, and as such they shall be considered as part of the rules of each House, respectively, or of that House to which they specifically apply; and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

"(2) with full recognition of the Constitutional right of either House to change such rules (so far as relating to the procedure in such House) at any time, in the same manner and to the same extent as in the case of any other rule of such House."

OMISSION FROM REPEAL OF OTHER LAWS AS AFFECTING THIS SECTION

Section 302(a) of act Sept. 12, 1950, provided: "The omission of any provision of law from the provisions of law repealed under section 301 [of act Sept. 12, 1950] shall not be construed as limiting the application of section 201 or 216 of the Budget and Accounting Act, 1921, as amended [sections 11 and 24 of this title], or the powers of the President thereunder, or as evidencing an intent that such provision was not to be superseded by such sections." Section 301 of Act of Sept. 12, 1950, referred to in section 302(a), repealed a number of laws relating to the compilation of estimates and the furnishing of certain financial data.

REDUCTION OF SIX BILLION DOLLARS IN EXPENDITURES DURING FISCAL YEAR 1969

Pub. L. 90-364, title II, § 202, June 28, 1968, 82 Stat. 271, provided a maximum limitation on expenditures and net lending during the fiscal year ending June 30, 1969, which excluded support for Vietnam operations, interest in excess of estimated amounts in the Budget, veteran's benefits, and payments from trust funds established by the Social Security Act.

SUBSTITUTION OF REDUCED AMOUNTS OF DISTRIBUTABLE FUNDS AS DETERMINED BY THE PRESIDENT PURSUANT TO MANDATED REDUCTIONS DURING FISCAL 1969 FOR AMOUNTS OF DISTRIBUTABLE FUNDS AS DETERMINED BY STATUTORY FORMULA

For the effect of section 202 of Pub. L. 90-364, set out as a note under this section, requiring a reduction of $6 billion in expenditures during fiscal 1969, upon statutory formulae under which the distribution of available funds is accomplished, see section 205 of Pub. L. 90-364, set out as a note under section 757b of this title.

EXECUTIVE ORDER NO. 6715. FILING OF FUNCTIONAL ORGANIZATION CHARTS WITH THE DIRECTOR OF THE BUREAU OF THE BUDGET

Ex. Ord. No. 6715, May 23, 1934, provided:

(1) Each executive department, independent establishment, and emergency agency shall file with the Director of the Bureau of the Budget [now Director of Office of Management and Budget] a functional organization chart, indicating its various existing bureaus, divisions, sections, etc., and containing a description of the functions respectively performed, and shall file such additional charts from time to time, as may be necessary to show all changes made therein.

(2) Every executive department, independent establishment, and emergency agency hereafter created shall within 5 days after the appointment of the head thereof file a preliminary functional organization chart with the Director of the Bureau of the Budget.

(3) The Director of the Bureau of the Budget is hereby authorized to prescribe, subject to the approval of the President, such rules and regulations as will

indicate the information desired and the form of chart to be furnished.

CROSS REFERENCES

Budget—
Defined, see section 2 of this title.
Departments of Defense, Army, Navy and Air Force, see section 2203 of Title 10, Armed Forces.
Departmental estimates, preparation by heads of departments, see section 22 of this title.
Director of Administrative office of the United States Courts, see section 605 of Title 28, Judiciary and Judicial Procedure.
Elimination of unnecessary words, see section 623 of this title.
Preparation by Office of Management and Budget, see section 16 of this title.
Statements of Office of Management and Budget, see section 624 of this title.
Supplemental estimates prepared by Office of Management and Budget, see section 16 of this title.
Uniformity of language, see section 623 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 2, 11a, 11b, 11d, 24 of this title; title 2 section 358; title 10 section 139; title 20 sections 241-1, 1981; title 21 section 1002; title 39 section 2009.

§ 11a. Estimated outlays and proposed budget authority; annual submittal to Congress by President

(a) On or before November 10 of each year (beginning with 1975), the President shall submit to the Senate and the House of Representatives the estimated outlays and proposed budget authority which would be included in the Budget to be submitted pursuant to section 11 of this title for the ensuing fiscal year if all programs and activities were carried on during such ensuing fiscal year at the same level as the fiscal year in progress and without policy changes in such programs and activities. The estimated outlays and proposed budget authority submitted pursuant to this section shall be shown by function and subfunctions (in accordance with the classifications in the budget summary table entitled "Budget Authority and Outlays by Function and Agency"), by major programs within each such function, and by agency. Accompanying these estimates shall be the economic and programmatic assumptions underlying the estimated outlays and proposed budget authority, such as the rate of inflation, the rate of real economic growth, the unemployment rate, program caseloads, and pay increases.

(b) The Joint Economic Committee shall review the estimated outlays and proposed budget authority so submitted, and shall submit to the Committees on the Budget of both Houses an economic evaluation thereof on or before December 31 of each year.

(Pub. L. 93-344, title VI, § 605, July 12, 1974, 88 Stat. 325.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

EFFECTIVE DATE

Section effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

§ 11b. Congressional studies of provisions exempting Federal agencies or agency activities or outlays from inclusion in the Budget

The Committees on the Budget of the House of Representatives and the Senate shall study on a continuing basis those provisions of law which exempt agencies of the Federal Government, or any of their activities or outlays, from inclusion in the Budget of the United States Government transmitted by the President under section 11 of this title. Each committee shall, from time to time, report to its House its recommendations for terminating or modifying such provisions.

(Pub. L. 93-344, title VI, § 606, July 12, 1974, 88 Stat. 325.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

EFFECTIVE DATE

Section effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

§ 11c. Year-ahead requests for authorization of new budget authority

Notwithstanding any other provision of law, any request for the enactment of legislation authorizing the enactment of new budget authority to continue a program or activity for a fiscal year (beginning with the fiscal year commencing October 1, 1976) shall be submitted to the Congress not later than May 15 of the year preceding the year in which such fiscal year begins. In the case of a request for the enactment of legislation authorizing the enactment of new budget authority for a new program or activity which is to continue for more than one fiscal year, such request shall be submitted for at least the first 2 fiscal years.

(Pub. L. 93-344, title VI, § 607, July 12, 1974, 88 Stat. 325.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

EFFECTIVE DATE

Section effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 43 section 1748.

§ 11d. Changes in functional categories

Any change in the functional categories set forth in the Budget of the United States Government transmitted pursuant to section 11 of this title shall be made only in consultation with the Committees on Appropriations and the Budget of the House of Representatives and Senate.

(Pub. L. 93-344, title VIII, § 802, July 12, 1974, 88 Stat. 330.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

EFFECTIVE DATE

Section effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

§ 12. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(97), 64 Stat. 844

Section, act Jan. 24, 1923, ch. 42, 42 Stat. 1208, related to estimates of appropriations from reclamation fund.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see section 302(c), (d), of Act Sept. 12, 1950, set out as a Savings Provisions note under section 582 of this title.

§ 13. Recommendations of President accompanying Budget

(a) If the estimated receipts for the ensuing fiscal year contained in the Budget, on the basis of laws existing at the time the Budget is transmitted, plus the estimated amounts in the Treasury at the close of the fiscal year in progress, available for expenditure in the ensuing fiscal year are less than the estimated expenditures for the ensuing fiscal year contained in the Budget, the President in the Budget shall make recommendations to Congress for new taxes, loans, or other appropriate action to meet the estimated deficiency.

(b) If the aggregate of such estimated receipts and such estimated amounts in the Treasury is greater than such estimated expenditures for the ensuing fiscal year, he shall make such recommendations as in his opinion the public interests require.

(June 10, 1921, ch. 18, title II, § 202, 42 Stat. 21.)

PRIOR PROVISIONS

Act Mar. 4, 1909, ch. 299, § 7, 35 Stat. 1027, required the Secretary of the Treasury, upon receipt of the regular annual estimates, to estimate the revenues for the ensuing fiscal year, and, if the estimates for appropriations, including the estimated amount necessary to meet continuing and permanent appropriations, should exceed the estimated revenues, to transmit the estimates to Congress, and a detailed statement to the President, in order that he might advise Congress how the estimated appropriations could, with least injury to the public service, be reduced, or recommend loans or new taxes. That section was omitted from the Code as superseded by this section and other sections of this chapter.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 14 of this title.

§ 14. Transmittal of proposed supplemental or deficiency appropriations by President

(a) The President from time to time may transmit to Congress such proposed supplemental or deficiency appropriations as in his judgment (1) are necessary on account of laws enacted after the transmission of the Budget, or (2) are otherwise in the public interest. He shall accompany such proposals with a statement of the reasons therefor, including the reasons for their omission from the Budget.

(b) Whenever such proposed supplemental or deficiency appropriations reach an aggregate which, if they had been contained in the Budget, would have required the President to make a recommendation under subsection (a) of section 13 of this title, he shall thereupon make such recommendation.

(June 10, 1921, ch. 18, title II, § 203, 42 Stat. 21; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(b), 64 Stat. 833.)

AMENDMENTS

1950—Subsec. (a). Act Sept. 12, 1950, in first sentence, substituted "such proposed supplemental or deficiency appropriations" in lieu of "supplemental or deficiency estimates for such appropriations or expenditures", and, in second sentence, substituted "proposals" for "estimates".

Subsec. (b). Act Sept. 12, 1950, inserted "proposed" preceding "supplemental", and substituted "appropriations" for "estimates".

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 581 of this title.

§ 15. Estimates or requests for appropriations, etc., not to be submitted by department officers or employees except by request

No estimate or request for an appropriation and no request for an increase in an item of any such estimate or request, and no recommendation as to how the revenue needs of the Government should be met, shall be submitted to Congress or any committee thereof by any officer or employee of any department or establishment, unless at the request of either House of Congress.

(June 10, 1921, ch. 18, title II, § 206, 42 Stat. 21.)

§ 16. Office of Management and Budget; Director and Deputy Director; duties; preparation of Budget, etc.

There is in the Executive Office of the President an Office of Management and Budget. There shall be in the Office a Director and a Deputy Director, both of whom shall be appointed by the President, by and with the advice and consent of the Senate. The Deputy Director shall perform such duties as the Director may designate, and during the absence or incapacity of the Director or during a vacancy in the office of director he shall act as director. The Office, under such rules and regulations as the President may prescribe, shall prepare the Budget, and any proposed supplemental or deficiency appropriations, and to this end shall have authority to assemble, correlate, revise, reduce, or increase the requests for appropriations of the several departments or establishments.

(June 10, 1921, ch. 18, title II, § 207, 42 Stat. 22; Apr. 28, 1942, ch. 247, title III, 56 Stat. 234; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(e), 64 Stat. 833; July 31, 1953, ch. 302, title I, § 101, 67 Stat. 299; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085; Mar. 2, 1974, Pub. L. 93-250, § 1, 88 Stat. 11.)

CODIFICATION

Provisions of this section which prescribed the basic compensation of the Director and the Deputy Director were omitted in view of the Executive Schedule. See sections 5313 and 5314 of Title 5, Government Organization and Employees.

AMENDMENTS

1974—Pub. L. 93-250 substituted, in sentences beginning "There is in" and "There shall be", provision for an Office of Management and Budget for a prior bureau known as Bureau of the Budget and required Senate advice and consent in Presidential appointment of the Director and the Deputy Director.

1950—Act Sept. 12, 1950, amended last sentence of section by striking out "for him" preceding "the Budget", by substituting "and any proposed supplemental or deficiency appropriations" for "the alternative Budget and any supplemental or deficiency estimates", and "requests for appropriations" for "estimates".

1942—Act Apr. 28, 1942, increased the salary of the assistant director from $7,500 a year to "$10,000 per annum after the date of the enactment of this Act".

Act July 31, 1953, designated the Assistant Director to be the Deputy Director.

EFFECTIVE DATE OF 1974 AMENDMENT

Section 2 of Pub. L. 93-250 provided that:

"The amendment made by the first section of this Act [to this section] shall take effect—

"(1) insofar as such amendment relates to appointments to the office of Director of the Office of Management and Budget, immediately after the individual holding that office on the date of the enactment of this Act [Mar. 2, 1974] ceases to hold that office;

"(2) insofar as such amendment relates to appointments to the office of Deputy Director of the Office of Management and Budget, immediately after the individual holding that office on the date of the enactment of this Act [Mar. 2, 1974] ceases to hold that office; and

"(3) immediately as to such vacant office or offices, if the Office of the Director or the Office of the Deputy Director of the Office of Management and Budget is vacant when this Act [amending this section] is enacted."

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out below.

Functions of making, waiving, and modifying apportionments of appropriations were transferred to the Director of the Bureau of the Budget by Ex. Ord. No. 6166, § 16, June 10, 1933, set out as a note under section 901 of Title 5.

REORGANIZATION PLAN NO. 2 OF 1970

Eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085

Prepared by the President and Transmitted to the Senate and the House of Representatives in Congress Assembled March 12, 1970, Pursuant to the Provisions of Chapter 9 of Title 5 of the United States Code.

OFFICE OF MANAGEMENT AND BUDGET; DOMESTIC COUNCIL

PART I—OFFICE OF MANAGEMENT AND BUDGET

SECTION 101. Transfer of functions to the President. There are hereby transferred to the President of the United States all functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget.

SEC. 102. Office of Management and Budget. (a) The Bureau of the Budget in the Executive Office of the President is hereby designated as the Office of Management and Budget.

(b) The offices of Director of the Bureau of the Budget and Deputy Director of the Bureau of the Budget, and the offices of Assistant Directors of the Bureau of the Budget which are established by statute (31 U.S.C. 16a and 16c), are hereby designated Director of the Office of Management and Budget, Deputy Director of the Office of Management and Budget, and Assistant Directors of the Office of Management and Budget, respectively.

(c) There shall be within the Office of Management and Budget not more than six additional officers, as determined from time to time by the Director of the Office of Management and Budget (hereinafter referred to as the Director). Each such officer shall be appointed by the Director, subject to the approval of the President, under the classified civil service, shall have such title as the Director shall from time to time determine, and shall receive compensation at the rate now or hereafter prescribed for offices and positions at Level V of the Executive Schedule (5 U.S.C. 5316).

(d) The Office of Management and Budget and the Director shall perform such functions as the President may from time to time delegate or assign thereto. The Director, under the direction of the President, shall supervise and direct the administration of the Office of Management and Budget.

(e) The Deputy Director of the Office of Management and Budget, the Assistant Directors of the Office of Management and Budget designated by this reorganization plan, and the officers provided for in subsection (c) of this section shall perform such functions as the Director may from time to time direct.

(f) The Deputy Director (or during the absence or disability of the Deputy Director or in the event of a vacancy in the office of Deputy Director, such other officials of the Office of Management and Budget in such order as the President may from time to time designate) shall act as Director during the absence or disability of the Director or in the event of a vacancy in the office of Director.

SEC. 103. Records, property, personnel, and funds. The records, property, personnel, and unexpended balances, available or to be made available, of appropriations, allocations, and other funds of the Bureau of the Budget shall, upon the taking effect of the provisions of this reorganization plan, become records, property, personnel, and unexpended balances of the Office of Management and Budget.

PART II—DOMESTIC COUNCIL

SEC. 201. Establishment of the Council. (a) There is hereby established in the Executive Office of the President a Domestic Council, hereinafter referred to as the Council.

(b) The Council shall be composed of the following:

The President of the United States
The Vice President of the United States
The Attorney General
Secretary of Agriculture
Secretary of Commerce
Secretary of Health, Education, and Welfare
Secretary of Housing and Urban Development
Secretary of the Interior
Secretary of Labor
Secretary of Transportation
Secretary of the Treasury

and such other officers of the Executive Branch as the President may from time to time direct.

(c) The President of the United States shall preside over meetings of the Council: *Provided*, That, in the event of his absence, he may designate a member of the Council to preside.

SEC. 202. Functions of the Council. The Council shall perform such functions as the President may from time to time delegate or assign thereto.

SEC. 203. Executive Director. The staff of the Council shall be headed by an Executive Director who shall be an assistant to the President designated by the President. The Executive Director shall perform such functions as the President may from time to time direct.

PART III—TAKING EFFECT

SEC. 301. Effective date. The provisions of this reorganization plan shall take effect as provided by section 906(a) of title 5 of the United States Code, or on July 1, 1970, whichever is later.

MESSAGE OF THE PRESIDENT

To the Congress of the United States:

We in government often are quick to call for reform in other institutions, but slow to reform ourselves. Yet nowhere today is modern management more needed than in government itself.

In 1939, President Franklin D. Roosevelt proposed and the Congress accepted a reorganization plan that laid the groundwork for providing managerial assistance for a modern Presidency.

The plan placed the Bureau of the Budget within the Executive Office of the President. It made available to the President direct access to important new management instruments. The purpose of the plan was to improve the administration of the Government—to ensure that the Government could perform "promptly, effectively, without waste or lost motion."

Fulfilling that purpose today is far more difficult—and more important—than it was 30 years ago.

Last April, I created a President's Advisory Council on Executive Organization and named to it a distinguished group of outstanding experts headed by Roy L. Ash. I gave the Council a broad charter to examine ways in which the Executive Branch could be better organized. I asked it to recommend specific organizational changes that would make the Executive Branch a more vigorous and more effective instrument for creating and carrying out the programs that are needed today. The Council quickly concluded that the place to begin was in the Executive Office of the President itself. I agree.

The past 30 years have seen enormous changes in the size, structure and functions of the Federal Government. The budget has grown from less than $10 billion to $200 billion. The number of civilian employees has risen from one million to more than two and a half million. Four new Cabinet departments have been created, along with more than a score of independent agencies. Domestic policy issues have become increasingly complex. The interrelationships among Government programs have become more intricate. Yet the organization of the President's policy and management arms has not kept pace.

Over three decades, the Executive Office of the President has mushroomed but not by conscious design. In many areas it does not provide the kind of staff assistance and support the President needs in order to deal with the problems of government in the 1970s. We confront the 1970s with a staff organization geared in large measure to the tasks of the 1940s and 1950s.

One result, over the years, has been a tendency to enlarge the immediate White House staff—that is, the President's personal staff, as distinct from the institutional structure—to assist with management functions for which the President is responsible. This has blurred the distinction between personal staff and management institutions; it has left key management functions to be performed only intermittently and some not at all. It has perpetuated outdated structures.

Another result has been, paradoxically, to inhibit the delegation of authority to Departments and agencies.

A President whose programs are carefully coordinated, whose information system keeps him adequately informed, and whose organizational assignments are plainly set out, can delegate authority with security and confidence. A President whose office is deficient in these respects will be inclined, instead, to retain close control of operating responsibilities which he cannot and should not handle.

Improving the management processes of the President's own office, therefore, is a key element in improving the management of the entire Executive Branch, and in strengthening the authority of its Departments and agencies. By providing the tools that are needed to reduce duplication, to monitor performance and to promote greater efficiency throughout the Executive Branch, this also will enable us to give the country not only more effective but also more economical government—which it deserves.

To provide the management tools and policy mechanisms needed for the 1970s, I am today transmitting to the Congress Reorganization Plan No. 2 of 1970, prepared in accordance with Chapter 9 of Title 5 of the United States Code.

This plan draws not only on the work of the Ash Council itself, but also on the work of others that preceded—including the pioneering Brownlow Committee of 1936, the two Hoover Commissions, the Rockefeller Committee, and other Presidential task forces.

Essentially, the plan recognizes that two closely connected but basically separate functions both center in the President's office: policy determination and executive management. This involves (1) what government should do, and (2) how it goes about doing it.

My proposed reorganization creates a new entity to deal with each of these functions:

—It establishes a Domestic Council, to coordinate policy formulation in the domestic area. This Cabinet group would be provided with an institutional staff, and to a considerable degree would be a domestic counterpart to the National Security Council.

—It establishes an Office of Management and Budget, which would be the President's principal arm for the exercise of his managerial functions.

The Domestic Council will be primarily concerned with what we do; the Office of Management and Budget will be primarily concerned with *how* we do it, and *how well* we do it.

DOMESTIC COUNCIL

The past year's experience with the Council for Urban Affairs has shown how immensely valuable a Cabinet-level council can be as a forum for both discussion and action on policy matters that cut across departmental jurisdictions.

The Domestic Council will be chaired by the President. Under the plan, its membership will include the Vice President, and the Secretaries of the Treasury, Interior, Agriculture, Commerce, Labor, Health, Education and Welfare, Housing and Urban Development, and Transportation, and the Attorney General. I also intend to designate as members the Director of the Office of Economic Opportunity and, while he remains a member of the Cabinet, the Postmaster General. (Although I continue to hope that the Congress will adopt my proposal to create, in place of the Post Office Department, a self-sufficient postal authority.) The President could add other Executive Branch officials at his discretion.

The Council will be supported by a staff under an Executive Director who will also be one of the President's assistants. Like the National Security Council staff, this staff will work in close coordination with the President's personal staff but will have its own institutional identity. By being established on a permanent, institutional basis, it will be designed to develop and employ the "institutional memory" so essential if continuity is to be maintained, and if experience is to play its proper role in the policy-making process.

There does not now exist an organized, institutionally-staffed group charged with advising the President on the total range of domestic policy. The Domestic Council will fill that need. Under the President's direction, it will also be charged with integrating the various aspects of domestic policy into a consistent whole.

Among the specific policy functions in which I intend the Domestic Council to take the lead are these:

—Assessing national needs, collecting information and developing forecasts, for the purpose of defining national goals and objectives.

—Identifying alternative ways of achieving these objectives, and recommending consistent, integrated sets of policy choices.

—Providing rapid response to Presidential needs for policy advice on pressing domestic issues.

—Coordinating the establishment of national priorities for the allocation of available resources.

—Maintaining a continuous review of the conduct of ongoing programs from a policy standpoint, and proposing reforms as needed.

Much of the Council's work will be accomplished by temporary, ad hoc project committees. These might take a variety of forms, such as task forces, planning groups or advisory bodies. They can be established with varying degrees of formality, and can be set up to deal either with broad program areas or with specific problems. The committees will draw for staff support on Department and agency experts, supplemented by the Council's own staff and that of the Office of Management and Budget.

Establishment of the Domestic Council draws on the experience gained during the past year with the Council for Urban Affairs, the Cabinet Committee on the Environment and the Council for Rural Affairs. The principal key to the operation of these Councils has been the effective functioning of their various subcommittees. The Councils themselves will be consolidated into the Domestic Council; Urban, Rural and Environment subcommittees of the Domestic Council will be strengthened, using access to the Domestic Council staff.

Overall, the Domestic Council will provide the President with a streamlined, consolidated domestic policy arm, adequately staffed, and highly flexible in its operation. It also will provide a structure through which departmental initiatives can be more fully considered, and expert advice from the Departments and agencies more fully utilized.

Office of Management and Budget

Under the reorganization plan, the technical and formal means by which the Office of Management and Budget is created is by re-designating the Bureau of the Budget as the Office of Management and Budget. The functions currently vested by law in the Bureau, or in its director, are transferred to the President, with the provision that he can then re-delegate them.

As soon as the reorganization plan takes effect, I intend to delegate those statutory functions to the Director of the new Office of Management and Budget, including those under section 212 of the Budget and Accounting Act, 1921.

However, creation of the Office of Management and Budget represents far more than a mere change of name for the Bureau of the Budget. It represents a basic change in concept and emphasis, reflecting the broader management needs of the Office of the President.

The new Office will still perform the key function of assisting the President in the preparation of the annual Federal budget and overseeing its execution. It will draw upon the skills and experience of the extraordinarily able and dedicated career staff developed by the Bureau of the Budget. But preparation of the budget as such will no longer be its dominant, overriding concern.

While the budget function remains a vital tool of management, it will be strengthened by the greater emphasis the new office will place on fiscal analysis. The budget function is only one of several important management tools that the President must now have. He must also have a substantially enhanced institutional staff capability in other areas of executive management—particularly in program evaluation and coordination, improvement of Executive Branch organization, information and management systems, and development of executive talent. Under this plan, strengthened capability in these areas will be provided partly through internal reorganization, and it will also require additional staff resources.

The new Office of Management and Budget will place much greater emphasis on the evaluation of program performance: on assessing the extent to which programs are actually achieving their intended results, and delivering the intended services to the intended recipients. This is needed on a continuing basis, not as a one-time effort. Program evaluation will remain a function of the individual agencies as it is today. However, a single agency cannot fairly be expected to judge overall effectiveness in programs that cross agency lines—and the difference between agency and Presidential perspectives requires a capacity in the Executive Office to evaluate program performance whenever appropriate.

The new Office will expand efforts to improve interagency cooperation in the field. Washington-based coordinators will help work out interagency problems at the operating level, and assist in developing efficient coordinating mechanisms throughout the country. The success of these efforts depends on the experience, persuasion, and understanding of an Office which will be an expediter and catalyst. The Office will also respond to requests from State and local governments for assistance on intergovernmental programs. It will work closely with the Vice President and the Office of Intergovernmental Relations.

Improvement of Government organization, information and management systems will be a major function of the Office of Management and Budget. It will maintain a continuous review of the organizational structures and management processes of the Executive Branch, and recommend needed changes. It will take the lead in developing new information systems to provide the President with the performance and other data that he needs but does not now get. When new programs are launched, it will seek to ensure that they are not simply forced into or grafted onto existing organizational structures that may not be appropriate. Resistance to organizational change is one of the chief obstacles to effective government; the new Office will seek to ensure that organization keeps abreast of program needs.

The new Office will also take the lead in devising programs for the development of career executive talent throughout the Government. Not the least of the President's needs as Chief Executive is direct capability in the Executive Office for insuring that talented executives are used to the full extent of their abilities. Effective, coordinated efforts for executive manpower development have been hampered by the lack of a system for forecasting the needs for executive talent and appraising leadership potential. Both are crucial to the success of an enterprise—whether private or public.

The Office of Management and Budget will be charged with advising the President on the development of new programs to recruit, train, motivate, deploy, and evaluate the men and women who make up the top ranks of the civil service, in the broadest sense of that term. It will not deal with individuals, but will rely on the talented professionals of the Civil Service Commission and the Departments and agencies themselves to administer these programs. Under the leadership of the Office of Management and Budget there will be joint efforts to see to it that all executive talent is well utilized wherever it may be needed throughout the Executive Branch, and to assure that executive training and motivation meet not only today's needs but those of the years ahead.

Finally, the new Office will continue the Legislative Reference functions now performed by the Bureau of the Budget, drawing together agency reactions on all proposed legislation, and helping develop legislation to carry out the President's program. It also will continue the Bureau's work of improving and coordinating Federal statistical services.

SIGNIFICANCE OF THE CHANGES

The people deserve a more responsive and more effective Government. The times require it. These changes will help provide it.

Each reorganization included in the plan which accompanies this message is necessary to accomplish one or more of the purposes set forth in Section 901(a) of Title 5 of the United States Code. In particular, the plan is responsive to Section 901(a)(1), "to promote the better execution of the laws, the more effective management of the Executive Branch and of its agencies and functions, and the expeditious administration of the public business;" and Section 901(a)(3), "to increase the efficiency of the operations of the Government to the fullest extent practicable."

The reorganizations provided for in this plan make necessary the appointment and compensation of new officers, as specified in Section 102(c) of the plan. The rates of compensation fixed for these officers are comparable to those fixed for other officers in the Executive Branch who have similar responsibilities.

While this plan will result in a modest increase in direct expenditures, its strengthening of the Executive Office of the President will bring significant indirect savings, and at the same time will help ensure that people actually receive the return they deserve for every dollar the Government spends. The savings will result from the improved efficiency these changes will provide throughout the Executive Branch—and also from curtailing the waste that results when programs simply fail to achieve their objectives. It is not practical, however, to itemize or aggregate these indirect expenditure reductions which will result from the reorganization.

I expect to follow with other reorganization plans, quite possibly including ones that will affect other activities of the Executive Office of the President. Our studies are continuing. But this by itself is a reorganization of major significance, and a key to the more effective functioning of the entire Executive Branch.

These changes would provide an improved system of policy making and coordination, a strengthened capacity to perform those functions that are now the central concerns of the Bureau of the Budget, and a more effective set of management tools for the performance of other functions that have been rapidly increasing in importance.

The reorganization will not only improve the staff resources available to the President, but will also strengthen the advisory roles of those members of the Cabinet principally concerned with domestic affairs. By providing a means of formulating integrated and systematic recommendations on major domestic policy issues, the plan serves not only the needs of the President but also the interests of the Congress.

This reorganization plan is of major importance to the functioning of modern government. The national interest requires it. I urge that the Congress allow it to become effective.

RICHARD NIXON.

THE WHITE HOUSE, MARCH 12, 1970.

COMMUNITY SERVICES ADMINISTRATION

Pub. L. 93-644, § 9(a), Jan. 4, 1975, 88 Stat. 2310, amended the Economic Opportunity Act of 1964 to create the Community Services Administration as the successor authority to the Office of Economic Opportunity. For all references to the Office of Economic Opportunity or to the Director of the Office of Economic Opportunity in statutes, reorganization plans, executive orders, regulations, or other official documents or proceedings to be deemed, on or after Jan. 4, 1975, to refer to the Community Services Administration, or to the Director thereof, see section 2941 of Title 42, The Public Health and Welfare.

EX. ORD. NO. 11541. PRESCRIBING DUTIES OF THE OFFICE OF MANAGEMENT AND BUDGET AND THE DOMESTIC COUNCIL

Ex. Ord. No. 11541, July 1, 1970, 35 F.R. 10737, provided:

By virtue of the authority vested in me by the Constitution and statutes of the United States, including section 301 of Title 3 of the United States Code [section 301 of Title 3, The President], and pursuant to Reorganization Plan No. 2 of 1970 (hereinafter referred to as "the Plan") [set out as a note under this section], it is ordered as follows:

SECTION 1. (a) All functions transferred to the President of the United States by Part I of the Plan (including the function vested by section 102(f) of designating the officials of the Office of Management and Budget who shall act as Director during the absence or disability of the Deputy Director or in the event of a vacancy in the office of Deputy Director) are hereby delegated to the Director of the Office of Management and Budget in the Executive Office of the President. Such functions shall be carried out by the Director under the direction of the President and pursuant to such further instructions as the President from time to time may issue.

(b) All outstanding delegations, rules, regulations, orders, circulars, bulletins, or other forms of Executive or administrative action issued or taken by or relating to the Bureau of the Budget or the Director of the Bureau of the Budget prior to the effective date of this order shall, until amended or revoked, remain in full force and effect as if issued or taken by or relating to the Office of Management and Budget or the Director of the Office of Management and Budget.

SEC. 2. (a) Under the direction of the President and subject to such further instructions as the President from time to time may issue, the Domestic Council in the Executive Office of the President shall (1) receive and develop information necessary for assessing national domestic needs and defining national domestic goals, and develop for the President alternative proposals for reaching those goals; (2) collaborate with the Office of Management and Budget and others in the determination of national domestic priorities for the allocation of available resources; (3) collaborate with the Office of Management and Budget and others to assure a continuing review of ongoing programs from the standpoint of their relative contributions to national goals as compared with their use of available resources; and (4) provide policy advice to the President on domestic issues.

(b) The organizations listed herein are terminated and the functions heretofore assigned to them shall be performed by the Domestic Council:

Council for Urban Affairs (Executive Order No. 11452 of January 23, 1969)

Cabinet Committee on the Environment (Executive Order No. 11472 of May 29, 1969, as amended by Executive Order No. 11514 of March 5, 1970)

Council for Rural Affairs (Executive Order No. 11493 of November 13, 1969)

SEC. 3. This order shall be effective July 1, 1970.

RICHARD NIXON.

SUPERSEDURE OF EX. ORD. NO. 11541

Supersedure of Ex. Ord. No. 11541 to the extent that it is inconsistent with Ex. Ord. No. 11609, July 22, 1971, 36 F.R. 13747, see section 11(6) of Ex. Ord. No. 11609, set out as a note under section 301 of Title 3, The President; with Ex. Ord. No. 11713, Apr. 21, 1973, 38 F.R. 10069, see section 3 of Ex. Ord. No. 11713, set out as a note under section 301 of title 3; with Ex. Ord. No. 11717, May 9, 1973, 38 F.R. 12315, see section 5 of Ex. Ord. No. 11717, set out as a note below.

EX. ORD. NO. 11647. FEDERAL REGIONAL COUNCILS

Ex. Ord. No. 11647, Feb. 10, 1972, 37 F.R. 3167, as amended by Ex. Ord. No. 11731, July 23, 1973, 38 F.R. 19903; Ex. Ord. No. 11892, Dec. 31, 1975, 41 F.R. 751, provided:

The proper functioning of Government requires the development of closer working relationships between major Federal grantmaking agencies and State and local government and improved coordination of the categorical grant system.

I have heretofore directed the Domestic Council to:

(1) receive and develop information necessary for assessing national domestic needs and defining national domestic goals, and to develop for the President alternative proposals for reaching those goals;

(2) collaborate with the Office of Management and Budget and others in the determination of national domestic priorities for the allocation of available resources;

(3) collaborate with the Office of Management and Budget and others to assure a continuing review of ongoing programs from the standpoint of their relative contributions to national goals as compared with their use of available resources; and

(4) provide policy advice to the President on domestic issues.

Furthermore, I have assigned to the Office of Management and Budget the responsibility for assisting the President in developing efficient coordinating mechanisms to implement Government activities and to expand interagency cooperation. Three years ago I directed that the senior regional officials of certain of the grantmaking agencies convene themselves in regional councils to better coordinate their services to Governors, Mayors, and the public.

I have now determined that the measures prescribed by this Order would assure improved service to the public.

NOW, THEREFORE, by virtue of the authority vested in me as President of the United States, it is hereby ordered as follows:

SECTION 1. *Federal Regional Councils.* (a) There is hereby continued a Federal Regional Council for each of the ten standard Federal regions. The President shall designate one member of each Council as Chairman, Representative of the Office of Management and Budget may participate in any deliberations of each Council. Each Council shall be composed of the principal regional officials of the following departments and agencies:

(1) The Department of the Interior.

(2) The Department of Agriculture.

(3) The Department of Commerce.

(4) The Department of Labor.

(5) The Department of Health, Education, and Welfare.

(6) The Department of Housing and Urban Development.

(7) The Department of Transportation.

(8) The Community Services Administration.

(9) The Environmental Protection Agency.

(10) The Federal Energy Administration.

(11) The Law Enforcement Assistance Administration.

(b) Each member of each Council may designate an alternate who shall serve as a member of the Council involved whenever the regular member is unable to attend any meeting of the Council.

(c) When the Chairman determines that matters which significantly affect the interests of the Federal agencies which are not represented on any such Council are to be considered by the Council, he shall invite the regional director or other appropriate representative of the agency involved to participate in the deliberations of the Council.

SEC. 2. *Functions of the Council.* Each Federal Regional Council shall be constituted as a body within which the participating agencies will, under the general policy formulation of the Under Secretaries Group, and to the maximum extent feasible, assist State and local government by the coordination of the Federal program grants and operations through:

(1) the development of better ways to deliver the benefits of Federal programs over the short term;

(2) the development of integrated program and funding plans with Governors and local chief executives;

(3) the encouragement of joint and complementary Federal grant applications by local and State governments;

(4) the expeditious resolution of conflicts and problems which may arise between Federal agencies;

(5) the evaluation of programs in which two or more member agencies participate;

(6) the development of more effective ways of allocating Federal resources to meet the long-range needs of State and local communities;

(7) the supervision of regional interagency program coordination mechanisms; and

(8) the development of administrative procedures to improve day-to-day cooperation on an interagency and intergovernmental basis.

SEC. 3. *Under Secretaries Group for Regional Operations.* (a) The Under Secretaries Group for Regional Operations is hereby continued and shall be composed of the following:

(1) The Under Secretary of the Interior.

(2) The Under Secretary of Agriculture.

(3) The Under Secretary of Commerce.

(4) The Under Secretary of Labor.

(5) The Under Secretary of Health, Education, and Welfare.

(6) The Under Secretary of Housing and Urban Development.

(7) The Deputy Secretary of Transportation.

(8) The Deputy Director of the Community Services Administration.

(9) The Deputy Administrator of the Environmental Protection Agency.

(10) The Deputy Administrator of the Federal Energy Administration.

(11) The Administrator of the Law Enforcement Assistance Administration.

(12) An Associate Director of the Domestic Council.

(13) The Deputy Director of the Office of Management and Budget, who shall be Chairman.

(b) When the Chairman determines that matters which significantly affect the interests of a Federal agency not represented on the Group are to be considered by the Group, he shall invite an appropriate representative of the agency involved to participate in the deliberations of the Group.

(c) The Under Secretaries Group for Regional Operations shall, consistent with the objectives and priorities established by the President and the Domestic Council, establish policy with respect to Federal Regional Council matters provide guidance to the Council, respond to their initiatives, and seek to resolve policy issues referred to it by the Councils. The Under Secretaries Group, under the Chairmanship of the Deputy Director of the Office of Management and Budget, shall be responsible for the proper functioning of the system established by this Order.

SEC. 4. *Construction.* Nothing in this Order shall be construed as subjecting any department, establishment, or other instrumentality of the executive branch of the Federal Government or the head thereof, or any function vested by law in or assigned pursuant to law to any such agency or head, to the authority of any other such agency or head or as abrogating, modifying, or restricting any such function in any manner.

RICHARD NIXON.

EX. ORD. NO. 11717. TRANSFER OF CERTAIN FUNCTIONS FROM OFFICE OF MANAGEMENT AND BUDGET TO GENERAL SERVICES ADMINISTRATION AND DEPARTMENT OF COMMERCE

Ex. Ord. No. 11717, May 9, 1973, 38 F.R. 12315, provided:

By virtue of the authority vested in me as President by the Constitution and Statutes of the United States, particularly by section 301 of title 3 of the United States Code, the Federal Property and Administrative Services Act of 1949, as amended, the Budget and Accounting Act, 1921, as amended, the Budget and Accounting Procedures Act of 1950, as amended, and Re-

organization Plan No. 2 of 1970 [set out as a note above], it is hereby ordered as follows:

SECTION 1. There are hereby transferred to the Administrator of General Services all functions that were being performed in the Office of Management and Budget on April 13, 1973 by:

(1) The Financial Management Branch, the Procurement and Property Management Branch, and the Management Systems Branch of the Organization and Management Systems Division; and

(2) the Management Information and Computer Systems Division with respect to policy control over automatic data processing (except those functions relating to the establishment of Government-wide automatic data-processing standards).

SEC. 2. There are hereby transferred to the Secretary of Commerce all functions being performed on the date of this order in the Office of Management and Budget relating to the establishment of Government-wide automatic data processing standards, including the function of approving standards on behalf of the President pursuant to section 111(f)(2) of the Federal Property and Administrative Services Act of 1949, as amended [section 759(f)(2) of Title 40, Public Buildings, Property, and Works].

SEC. 3. (a) The functions transferred to the Administrator of the General Services Administration and to the Secretary of Commerce by this order do not include those performed in connection with the general oversight responsibilities of the Director of the Office of Management and Budget, as the head of that agency and as Assistant to the President for executive management, and the functions transferred by this order shall be performed subject to such general oversight to the same extent that other functions of the General Services Administration and the Department of Commerce, respectively, are so performed.

(b) The functions vested in the President by the first sentence of section 111(g) of the Federal Property and Administrative Services Act of 1949, as amended [section 759(g) of Title 40, Public Buildings, Property, and Works], with respect to fiscal control of automatic data processing activities shall continue to be performed by the Director of the Office of Management and Budget. No function vested by statute in the Director shall be deemed to be affected by the provisions of this order.

SEC. 4. So much of the personnel, property, records and unexpended balances of appropriations, allocations, and other funds employed, used, held, available, or to be made available, in connection with the functions transferred by this order as the Director of the Office of Management and Budget shall determine, shall be transferred to the Department of Commerce and the General Services Administration, respectively, at such times as the Director shall specify.

SEC. 5. Executive Order No. 11541 of July 1, 1970, is hereby superseded to the extent that it is inconsistent with this order.

SEC. 6. This order shall be effective as of April 15, 1973.

RICHARD NIXON.

SUPERSEDURE OF EX. ORD. NO. 11717

Ex. Ord. No. 11717 superseded to the extent that it is inconsistent with Ex. Ord. No. 11893, Dec. 31, 1975, 41 F.R. 1040, see section 4 of Ex. Ord. No. 11893, set out as a note under section 4252 of Title 42, The Public Health and Welfare.

CROSS REFERENCES

Compensation schedules for Government employees, see section 5332 of Title 5, Government Organization and Employees.

§ 16c Assistant Directors

Two positions of Assistant Director are authorized.

(July 31, 1953, ch. 302, title I, § 101, 67 Stat. 299; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 657.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

AMENDMENTS

1966—Pub. L. 89-554 struck out the last 16 words of this section which prescribed the salary of the Assistant Directors and which had been omitted because the positions were included in Level III of the Executive Schedule set out in section 5314 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 16c of this title.

§ 16b. Repealed. June 28, 1955, ch. 189, § 12(c)(10), 69 Stat. 181

Section, act June 24, 1954, ch. 359, title I, § 101, 68 Stat. 273, authorized the Bureau of the Budget to place two additional positions in grade GS-18 and two in grade GS-17 of the General Schedule established by the Classification Act of 1949. See section 5108 of Title 5, Government Organization and Employees.

§ 16c. Additional position of Assistant Director

There is established one additional position of Assistant Director in Office of Management and Budget, for which the compensation shall be the same as is now or may hereafter be provided for the two such positions authorized by section 16a of this title.

(Aug. 1, 1956, ch. 838, 70 Stat. 887; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

§ 17. Attorneys and other employees; expenses

(a) The Director, under such rules and regulations as the President may prescribe, shall appoint and fix the compensation of attorneys and other employees and make expenditures for rent in the District of Columbia, printing, binding, telegrams, telephone service, law books, books of reference, periodicals, stationery, furniture, office equipment, other supplies, and necessary expenses of the office, within the appropriations made therefor.

(b) Omitted

(c) All employees in the Bureau shall be appointed in accordance with the civil-service laws and regulations.

(June 10, 1921, ch. 18, title II, § 208, 42 Stat. 22.)

CODIFICATION

Subsec. (b) of section 208 of act June 10, 1921, which read: "No person appointed by the Director shall be paid a salary at a rate in excess of $6,000 a year, and not more than four persons so appointed shall be paid a salary at a rate in excess of $5,000 a year." was omitted as obsolete and superseded. It was superseded by the Classification Act of 1923, 42 Stat. 1488, which was later repealed and superseded by the Classification Act of 1949, 63 Stat. 954, 972. The Classification Act of 1949 was repealed by Pub. L. 89-554, Sept. 6, 1966, § 8(a), 80 Stat. 632, and reenacted as chapter 51 and subchapter III of chapter 53 of Title 5, Government Organization and Employees. Section 5102 of Title 5 now contains the applicability provisions of the 1949 Act, and section 5103 of Title 5 authorizes the Civil Service Commission to determine the applicability to specific positions and employees.

In subsec. (c), the words "whose compensation is at a rate of $5,000 a year or less" following "All employees" in the Bureau", were omitted as obsolete and superseded. All appointments are now subject to the civil service laws unless specifically excepted by such laws or by laws enacted subsequent to Executive Order 8743, Apr. 23, 1941, issued by the President pursuant to the Act of Nov. 26, 1940, ch. 919, title I, § 1, 54 Stat. 1211, which covered most excepted positions into the classified (competitive) civil service. The Order is set out as a note under section 3301 of Title 5.

Subsecs. (d) and (e) of section 208, which related to transfer of employees to the Bureau [now the Office of Management and Budget] during fiscal years ending June 30, 1921, and June 30, 1922, and to the right of employees of the Bureau to additional compensation under section 6 of the Legislative, Executive, and Judicial Appropriation Acts for those fiscal years, were omitted as temporary and obsolete.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

§ 18. Detailed study of departments and establishments

The Office of Management and Budget, when directed by the President, shall make a detailed study of the departments and establishments for the purpose of enabling the President to determine what changes (with a view of securing greater economy and efficiency in the conduct of the public service) should be made in (1) the existing organization, activities, and methods of business of such departments or establishments, (2) the appropriations therefor, (3) the assignment of particular activities to particular services, or (4) the regrouping of services. The results of such study shall be embodied in a report or reports to the President, who may transmit to Congress such report or reports or any part thereof with his recommendations on the matters covered thereby.

(June 10, 1921, ch. 18, title II, § 209, 42 Stat. 22; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

STUDY OF APPROPRIATIONS AND CONTRACT AUTHORIZATIONS GRANTED FOR THE PROSECUTION OF THE WAR; REPORT TO CONGRESS

The Second Deficiency Appropriation Act of 1944, act June 28, 1944, ch. 304, title III, § 303, 58 Stat. 623, directed the Bureau of the Budget to maintain a continuous study of appropriations and contract authorizations granted for the national defense, war agencies, and the prosecution of the present wars for the purpose of submitting for the consideration of Congress, when the state of the wars made such action possible, a list showing the condition of the balances of each of such appropriations and contract authorizations.

§ 18a. Development of improved plans for administration of executive agencies

The President, through the Director of the Office of Management and Budget, is authorized and directed to evaluate and develop improved plans for the organization, coordination, and management of the executive branch of the Government with a view to efficient and economical service.

(Sept. 12, 1950, ch. 946, title I, pt. I, § 104, 64 Stat. 834; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970; 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

§ 18b. Development of programs for preparing statistical information by executive agencies

The President, through the Director of the Office of Management and Budget, is authorized and directed to develop programs and to issue regulations and orders for the improved gathering, compiling, analyzing, publishing, and disseminating of statistical information for any purpose by the various agencies in the executive branch of the Government. Such regulations and orders shall be adhered to by such agencies.

(Sept. 12, 1950, ch. 946, title I, pt. I, § 103, 64 Stat. 834; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of 1970

Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

EX. ORD. NO. 10253. PROVISIONS FOR IMPROVEMENT OF WORK OF FEDERAL EXECUTIVE AGENCIES WITH RESPECT TO STATISTICAL INFORMATION

Ex. Ord. No. 10253, June 11, 1951. 16 F.R. 5605, provided:

SECTION 1. The Director of the Bureau of the Budget (hereinafter referred to as the Director) [now Director of the Office of Management and Budget] shall develop programs, and issue regulations and orders, for the improved gathering, compiling, analyzing, publishing, and disseminating of statistical information for any purpose by the various agencies in the executive branch of the Federal Government.

SEC. 2. In order to carry out the provisions of Section 1 of this order, the Director shall maintain a continuing study for the improvement of the statistical work of the agencies in the executive branch of the Federal Government with a view to obtaining the maximum benefit from the funds and facilities available for such work, giving due consideration to the constantly changing character of the various needs for statistical information both within and without the Government and, where the statistical work is primarily concerned with operating programs, giving due consideration to administrative needs, statutory requirements, and the needs involved in the development of administrative and legislative recommendations. The Director, either upon his own initiative or upon the request of any such agency, shall (a) provide for the interchange of information calculated to improve statistical work, (b) make appropriate arrangements for improving statistical work involving relationships between two or more agencies, and (c) assist the agencies, by other means, to improve their statistical work.

SEC. 3. The following shall be included among the objectives sought in carrying out the provisions of Section 1 hereof:

(a) To achieve an adequate program of statistical work in the agencies of the executive branch, in relation to over-all needs for statistical information, including the filling of gaps and overcoming of weaknesses in presently available statistical information.

(b) To achieve the most effective use of resources available for statistical work by the agencies, in relation to over-all needs.

(c) To minimize the burden upon those furnishing statistical data needed by the various Federal agencies.

(d) To improve the reliability and timeliness of statistical information.

(e) To achieve maximum comparability among the several statistical series and studies.

(f) To improve the presentation of statistical information and of explanations regarding the sources and reliability of such information, and regarding the limitations on the uses that can appropriately be made of it.

SEC. 4. Regulations and orders issued pursuant to Section 1 hereof shall be signed by the Director. When so signed, such regulations and orders shall require no further approval and shall be adhered to by all agencies in the executive branch. Any such regulation or order may pertain to a single agency, a group of agencies, or all agencies in the executive branch.

SEC. 5. In the development of programs and the preparation of regulations and orders for issuance pursuant to Section 1 hereof, the Director shall consult Federal agencies whose activities will be substantially affected, and may consult non-Federal groups to the extent he finds it necessary to carry out the purposes of this order.

SEC. 6. The authority outlined in this order is in addition to and not in substitution for the existing authority of the Director, or of the Bureau of the Budget, with respect to statistical and reporting activities. To the extent, however, that this order conflicts with any previous Executive order affecting statistical or reporting activities, the provisions of this order shall control.

SEC. 7. Nothing in this Executive order shall be construed to apply to the obtaining or releasing of information by the Bureau of Internal Revenue, the Comptroller of the Currency, the Bureau of the Public Debt, the Bureau of Accounts, and the Division of Foreign Assets Control of the Treasury Department, or to the obtaining by any Federal bank supervisory agency of reports and information from banks as provided or authorized by law and in the proper performance of such agency's functions in its supervisory capacity.

§ 18c. Executive agency action respecting accounting and budget classifications

The head of each executive agency shall, in consultation with the Director of the Office of Management and Budget, take whatever action may be necessary to achieve, insofar as is possible, (1) consistency in accounting and budget classifications, (2) synchronization between accounting and budget classifications and organizational structure, and (3) support of the budget justifications by information on performance and program costs by organizational units.

(Sept. 12, 1950, ch. 946, title I, pt. I, § 106, as added Aug. 1, 1956, ch. 814, § 2(a), 70 Stat. 782, and amended 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

§ 19. Powers and duties transferred to Office of Management and Budget

The powers and duties relating to the compiling of estimates conferred and imposed upon the Division of Bookkeeping and Warrants of the office of the Secretary of the Treasury on June 10, 1921, are transferred to the Office of Management and Budget.

(June 10, 1921, ch. 18, title II, § 211, 42 Stat. 22; 1970 Reorg. Plan No. 2, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

Division of Bookkeeping and Warrants and its functions were transferred to Bureau of Accounts, and, together with certain other offices and agencies and

their functions, were consolidated into Fiscal Service of Treasury Department by Reorg. Plan No. III of 1940, § 1(a), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees. See also, sections 8 and 9 of said plan for provisions relating to transfer of records, property, personnel, and funds.

Central Statistical Board, functions and personnel transferred to Bureau of Budget in Executive Office of President by Reorg. Plan No. I, § 2 of 1939, eff. July 1, 1939, 4 F.R. 2727, 53 Stat. 1423, set out in the Appendix to Title 5. See, also sections 7 to 9 of the plan for provisions relating to transfer of records, property, funds, and personnel.

Central Statistical Committee was abolished and its functions transferred to Director of Bureau of Budget, who was also directed to wind up outstanding affairs of such committee, by Reorg. Plan No. I, § 3 of 1939, eff. July 1, 1939, 4 F.R. 2727, 53 Stat. 1423, set out in the Appendix to Title 5. See also, sections 7 to 9 of said plan for provisions relating to transfer of records, property, funds, and personnel.

CROSS REFERENCES

Director as coordinator of Federal information collecting services, see section 3503 of Title 44, Public Printing and Documents.

§ 20. Aid and information for Committees of Congress

The Office of Management and Budget shall, at the request of any committee of either House of Congress having jurisdiction over revenue or appropriations, furnish the committee such aid and information as it may request.

(June 10, 1921, ch. 18, title II, § 212, 42 Stat. 23; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

§ 21. Information for Office of Management and Budget by departments and establishments; access to books, papers, etc., thereof

Under such regulations as the President may prescribe, (1) every department and establishment shall furnish to the Office of Management and Budget such information as the Office may from time to time require, and (2) the director and the assistant director, or any employee of the Office when duly authorized, shall, for the purpose of securing such information, have access to, and the right to examine, any books, documents, papers, or records of any such department or establishment.

(June 10, 1921, ch. 18, title II, § 213, 42 Stat. 23; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

EX. ORD. NO. 9384. SUBMISSION OF REPORTS TO FACILITATE BUDGETING ACTIVITIES OF THE FEDERAL GOVERNMENT

Ex. Ord. No. 9384, Oct. 4, 1943, 8 F.R. 13782, provided:

By virtue of the authority vested in me as President of the United States, and particularly by the Budget and Accounting Act, 1921, as amended [this chapter], it is hereby ordered as follows:

1. In order to facilitate budgeting activities, all departments and establishments of the Executive Branch of the Federal Government, now or hereafter authorized by law to plan, propose, undertake, or aid public works and improvement projects financed in whole or in part by the Federal Government, shall prepare and keep up-to-date, by means of at least an annual revision, carefully planned and realistic long-range programs of such projects (all such programs being hereinafter referred to as "advance programs").

2. (a) Whenever any estimate of appropriation is submitted to the Bureau of the Budget (hereinafter referred to as the "Bureau") [now Office of Management and Budget] by such departments and establishments for the carrying out of any public works and improvement project or projects, whether by contract, force account, Government plant and hired labor, or other similar procedure, or for the financing of any such project or projects whether by grants-in-aid, loans, or other forms of financial assistance, or for examinations, surveys, investigations, plans and specifications, or other planning activities, whether preliminary or detailed, for any such project or projects (all such survey and planning activities being hereinafter referred to as "plan preparation"), the advance program or programs relating to the proposed work or expenditure shall be submitted to the Bureau as an integral part of the justification of the estimates presented.

(b) All such departments and establishments shall submit to the Bureau at the earliest possible date estimates of such supplemental appropriations for the fiscal years 1944 and 1945 as are necessary to provide plan preparation for those public works and improvement projects proposed for undertaking during the first three years of their advanced programs. Thereafter, in order that plans for these public works and improvement projects will always be available in advance, all such departments and establishments shall prepare and submit to the Bureau during each fiscal year estimates of such appropriations as may be necessary to provide plan preparation for those projects proposed for undertaking during the succeeding three fiscal years of their advance programs. All such estimates shall be accompanied by recommendations as to the additional legislation, or amendments to existing legislation, that may be necessary to bring projects in their advance programs to an appropriate state of readiness for prompt undertaking when and where needed.

3. The Director of the Bureau [now Director of the Office of Management and Budget], upon the basis of the estimates and advance programs submitted in accordance with the provisions of paragraph 2 of this order, shall report to the President from time to time, but not less than once a year, consolidated estimates and advance programs in the form of an over-all advance program for the Executive Branch of the Government.

4. Before any department or establishment shall submit to the Congress, or to any committee or member thereof, a report relating to, or affecting in whole or in part, its advance programs, or to the public works and improvement projects comprising such programs, or the results of any plan preparation for such programs or projects, such report shall be submitted to the Bureau for advice as to its relationship to the program of the President. When such report is thereafter submitted to the Congress, or to

any committee or member thereof, it shall include a statement of the advice received from the Bureau.

5. The data and reports required by this order, and such other data, reports, and information as may from time to time be requested by the Bureau concerning advance programs, or the status of any public works and improvement projects included therein, or the results or status of any plan preparation for such programs or projects, shall be submitted to the Bureau in such form and manner as the Director of the Bureau shall prescribe. The Director of the Bureau shall from time to time issue such regulations as he deems necessary to effectuate this order, and his determinations with respect to the scope and application of this order shall be controlling.

6. The term "department and establishments" as used in this Executive Order shall be deemed to include any executive department, independent commission, board, bureau, office, agency, regulatory commission or board, Government-owned or controlled corporation, or other establishment of the Government, and the municipal government of the District of Columbia, but shall not include the legislative or judicial branches of the Government.

7. Executive Order No. 8455, dated June 26, 1940, is hereby revoked.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 66a of this title.

§ 22. Preparation of departmental requests by heads of departments

The head of each department and establishment shall prepare or cause to be prepared in each year his requests for regular, supplemental, or deficiency appropriations.

(June 10, 1921, ch. 18, title II, § 214, 42 Stat. 23; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(f), 64 Stat. 833.)

AMENDMENTS

1950—Act Sept. 12, 1950, eliminated the separation of the section into subsections (a) and (b), the requirement of the designation of "Budget officers" in each department and establishment, and the provisions prescribing their duties, and placed the responsibility for the preparation of the departmental estimates on the head of each department and establishment.

§ 22a. Availability of funds for field examination of estimates

Funds made available in any Act shall hereafter be available for examination of estimates of appropriations in the field and the use of such funds for such purpose shall be subject only to regulations by the standing committees concerned.

(Aug. 7, 1953, ch. 340, ch. XIII, § 1314, 67 Stat. 438.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

§ 23. Time for submission of departmental requests to Office of Management and Budget; failure to submit

The head of each department and establishment shall submit his requests for appropriations to the Office of Management and Budget on or before a date which the President shall determine. In case of his failure to do so, the President shall cause such requests to be prepared as are necessary to enable him to include such requests with the Budget in respect to the work of such department or establishment.

(June 10, 1921, ch. 18, title II, § 215, 42 Stat. 23; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(g), 64 Stat. 834; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

Provisions requiring estimates to be furnished to the Secretary of the Treasury on or before October 15th in each year, and, in case of failure, requiring estimates to be prepared in the Department of the Treasury, were contained in act Mar. 3, 1901, ch. 830, § 5, 31 Stat. 1009, which superseded act Mar. 3, 1875, ch. 129, § 3, 18 Stat. 370. These provisions were omitted from the Code as superseded by this section and other sections of this chapter.

AMENDMENTS

1950—Act Sept. 12, 1950, amended section principally by providing that the President shall determine the date for submission of the departmental requests to the Bureau, in lieu of the prior provision that such requests be submitted on or before September 15th of each year.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out as a note under section 16 of this title.

§ 24. Requests for regular, supplemental and deficiency appropriations

(a) Preparation and submission

Requests for regular, supplemental, or deficiency appropriations which are submitted to the Office of Management and Budget by the head of any department or establishment shall be prepared and submitted as the President may determine in accordance with the provisions of section 11 of this title.

(b) Development from cost-based budgets

The requests of the departments and establishments for appropriations shall, in such manner and at such times as may be determined by the President, be developed from cost-based budgets.

(c) Use of cost-based budgets by all departments and establishments

For purposes of administration and operation, such cost-based budgets shall be used by all departments and establishments and their subordinate units. Administrative subdivisions of appropriations or funds shall be made on the basis of such cost-based budgets.

(June 10, 1921, ch. 18, title II, § 216(a), 42 Stat. 23; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(h), 64 Stat. 834; Aug. 1, 1956, ch. 814, § 1(b), 70 Stat. 782; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

AMENDMENTS

1956—Act Aug. 1, 1956, designated existing provisions as subsec. (a) and added subsecs. (b) and (c).

1950—Act Sept. 12, 1950, substituted "Requests for regular, supplemental, or deficiency appropriations

which are" for "The departmental estimates and any supplemental or deficiency estimates", by striking out "in such form, manner and detail" following "submitted", and by substituting "determine in accordance with the provisions of section 11 of this title" for "prescribe".

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

OMISSION FROM REPEAL OF OTHER LAWS AS AFFECTING THIS SECTION

Section 302(a) of act Sept. 12, 1950, provided: "The omission of any provision of law from the provisions of law repealed under section 301 [of act Sept. 12, 1950] shall not be construed as limiting the application of section 201 or 216 of the Budget and Accounting Act, as amended [sections 11 and 24 of this title], or the powers of the President thereunder, or as evidencing an intent that such provision was not to be superseded by such sections." Section 301 of act Sept. 12, 1950, referred to in section 302(a), repealed a number of laws relating to the compilation of estimates and the furnishing of certain financial data.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 66a of this title.

§ 25. Preparation of horizontal budget for Congress showing totality of programs for meteorology, aspects of program and funding, and estimated goals and financial requirements

The Office of Management and Budget shall provide the Congress, in connection with the budget presentation for fiscal year 1964 and each succeeding year thereafter, a horizontal budget showing (a) the totality of the programs for meteorology, (b) the specific aspects of the program and funding assigned to each agency, and (c) the estimated goals and financial requirements.

(Pub. L. 87-843, title III, § 304, Oct. 18, 1962, 76 Stat. 1097; 1970 Reorg. Plan No. 2, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out as a note under section 16 of this title.

§ 26. Appropriation requests of District of Columbia; examination and review for priorities and reductions in expenditures

The Office of Managemment[1] and Budget shall carefully examine and review each request of the District of Columbia for regular, supplemental, and deficiency appropriations to determine (1) the priorities of the expenditures for which each appropriation is requested, and (2) where reductions can be made in such expenditures.

(Pub. L. 91-650, title I, § 102, Jan. 5, 1971, 84 Stat. 1930.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

Section is also set out as a note under D.C. Code, § 47-211.

SUBCHAPTER III—GENERAL ACCOUNTING OFFICE

§ 41. Creation; control and direction of; certain offices abolished; officers, employees, books, papers, etc., transferred to General Accounting Office; seal thereof.

There is created an establishment of the Government to be known as the General Accounting Office, which shall be independent of the executive departments and under the control and direction of the Comptroller General of the United States. The offices of Comptroller of the Treasury and Assistant Comptroller of the Treasury are abolished. All other officers and employees of the office of the Comptroller of the Treasury shall be officers and employees in the General Accounting Office at their grades and salaries on July 1, 1921, and all books, records, documents, papers, furniture, office equipment and other property of the office of the Comptroller of the Treasury shall be the property of the General Accounting Office. The Comptroller General is authorized to adopt a seal for the General Accounting Office.

(June 10, 1921, ch. 18, title III, § 301, 42 Stat. 23.)

§ 42. Comptroller General and Deputy Comptroller General

There shall be in the General Accounting Office a Comptroller General of the United States and a Deputy Comptroller General of the United States, who shall be appointed by the President with the advice and consent of the Senate. The Deputy Comptroller General shall perform such duties as may be assigned to him by the Comptroller General, and during the absence or incapacity of the Comptroller General, or during a vacancy in that office, shall act as Comptroller General.

(June 10, 1921, ch. 18, title III, § 302, 42 Stat. 23; July 9, 1971, Pub. L. 92-51, § 101, 85 Stat. 143.)

CODIFICATION

"Deputy Comptroller General of the United States" and "Deputy Comptroller General" were substituted for "Assistant Comptroller General of the United States" and "Assistant Comptroller General" in first and second sentences to conform to change of name made by Pub. L. 92-51.

Provisions of this section which prescribed the basic compensation of the Comptroller General and the Assistant Comptroller General were omitted. See section 42a of this title.

[1] So in original. Should read "Management".

§ 42a. Compensation of Comptroller and Assistant Comptroller General

(a) The compensation of the Comptroller General of the United States shall be at an annual rate which is equal to the rate for positions at level II of the Executive Schedule of subchapter II of chapter 53 of title 5.

(b) The compensation of the Deputy Comptroller General of the United States shall be at an annual rate which is equal to the rate for positions at level III of such Executive Schedule.

(Pub. L. 88-426, title II, § 203(a), (b), Aug. 14, 1964, 78 Stat. 415; Pub. L. 90-206, title II, §§ 219(l), 225(h), Dec. 16, 1967, 81 Stat. 639, 644; Pub. L. 94-82, title II, § 204(b), Aug. 9, 1975, 89 Stat. 421.)

1977 INCREASES IN SALARIES

Salaries of the Comptroller General and Deputy Comptroller General increased respectively to $57,500 and $52,500 per annum, upon recommendation of the President of the United States, see note set out under section 358 of Title 2, The Congress.

REFERENCES IN TEXT

Level II of the Executive Schedule of subchapter II of chapter 53 of Title 5, referred to in subsec. (a) is set out as section 5313 of Title 5, Government Organization and Employees.

Level III of such Executive Schedule, referred to in subsec. (b), is set out as section 5314 of Title 5.

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

AMENDMENTS

1975—Subsec. (a). Pub. L. 94-82 substituted provision setting the compensation of the Comptroller General at an annual rate equal to the rate for positions at level II of the Executive Schedule of subchapter II of chapter 53 of Title 5 for provision setting the rate of compensation at $42,500.

Subsec. (b). Pub. L. 94-82 substituted provision that compensation of the Deputy Comptroller General shall be at an annual rate equal to the rate for positions at level III of the Executive Schedule of subchapter II of chapter 53 of Title 5 for provisions setting the rate of compensation of the Assistant Comptroller General at $40,000.

1969—Salaries of the Comptroller General and Assistant Comptroller General increased respectively from $30,000 and $29,500 to $42,500 and $40,000 per annum, commencing February 14, 1969, upon recommendation of the President of the United States, pursuant to Pub. L. 90-206, § 225(h). See note set out under section 358 of Title 2, The Congress.

1967—Subsec. (b). Pub. L. 90-206 substituted "$29,500" for "$28,500".

EFFECTIVE DATE OF 1967 AMENDMENT

Amendment by Pub. L. 90-206 effective at the beginning of the first pay period which begins on or after Dec. 16, 1967, see section 220(a)(3) of Pub. L. 90-206, set out as an Effective Date of 1967 Amendment note under section 603 of Title 28, Judiciary and Judicial Procedure.

EFFECTIVE DATE

Section effective on the first day of the first pay period which begins on or after July 1, 1964, except to the extent provided in section 501(c) of Pub. L. 88-426, see section 501 of Pub. L. 88-426.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 2 section 356.

§ 43. Terms of office of Comptroller and Assistant Comptroller General; removal from office; retirement

Except as hereinafter provided in this section, the Comptroller General and the Deputy Comptroller General shall hold office for fifteen years. The Comptroller General shall not be eligible for reappointment. The Comptroller General or the Deputy Comptroller General may be removed at any time by joint resolution of Congress after notice and hearing, when, in the judgment of Congress, the Comptroller General or Deputy Comptroller General has become permanently incapacitated or has been inefficient, or guilty of neglect of duty, or of malfeasance in office, or of any felony or conduct involving moral turpitude, and for no other cause and in no other manner except by impeachment. Any Comptroller General or Deputy Comptroller General removed in the manner provided in this section shall be ineligible for reappointment to that office. When a Comptroller General or Deputy Comptroller General attains the age of seventy years, he shall be retired from his office.

Any Comptroller General who shall be so retired for age after serving at least ten years in his office, or who completes his term, shall receive an annuity during the remainder of his life equal to the salary payable for his office at the time of retirement or completion of term, except that the annuity of any Comptroller General who completes his term shall be reduced by one-fourth of 1 per centum for each full month he is under the age of sixty-five at such completion. Any Comptroller General who becomes permanently disabled from performing his duties shall be retired and shall receive an annuity during the remainder of his life equal to the salary payable for his office at the time of retirement if he has served at least ten years therein or equal to one-half of such salary if he has served less than ten years. The annuities provided for herein shall be paid by the General Accounting Office. No person receiving benefits under this chapter and sections 71, 471, 581, and 581a of this title shall receive any other retirement benefits under any other law of the United States.

Notwithstanding the preceding paragraph of this section, any person appointed to the Office of Comptroller General after January 1, 1966, and who at the time of his appointment is or has been subject to the provisions of subchapter III of chapter 83 of title 5, shall be subject to all of the provisions of subchapter III of chapter 83 of title 5, unless he shall in writing elect to be subject to the provisions of the preceding paragraph of this section. Such election may be made at any time, but not later than sixty days after the expiration of the first ten years of service as Comptroller General, and shall be irrevocable. Any Comptroller General making such an election under this paragraph shall be entitled to a refund of the lump-sum credit to his account in the Civil Service retirement and disability fund, but shall receive no benefits under subchapter III of chapter 83 of title 5.

(June 10, 1921, ch. 18, title III, § 303, 42 Stat. 23; July 28, 1953, ch. 256, 67 Stat. 229; July 26, 1966, Pub. L. 89-520, § 1, 80 Stat. 329; July 9, 1971, Pub. L. 92-51, § 101, 85 Stat. 143.)

CODIFICATION

"Subchapter III of chapter 83 of title 5" was substituted for "the Civil Service Retirement Act" and for "that Act" in the third undesignated paragraph beginning "Notwithstanding the preceding" on authority of section 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, section 1 of which enacted Title 5, Government Organization and Employees.

CHANGE OF NAME

"Deputy Comptroller General" was substituted for "Assistant Comptroller General" to conform to change of name made by Pub. L. 92-51.

AMENDMENTS

1966—Pub. L. 89-520 provided for election of benefits under retirement system described in the second paragraph rather than under the Civil Service Retirement Act, time and irrevocability of such election, and refund of lump-sum credit to the account in the Civil Service retirement and disability fund and prohibited receipt of Civil Service Retirement Act benefits.

1953—Act July 28, 1953, provided a retirement system for the Comptroller General.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 43b of this title.

§ 43a. Acting Comptroller General during temporary vacancy in offices of Comptroller General and Assistant Comptroller General

The Comptroller General shall designate an employee of the General Accounting Office to act as Comptroller General during the absence or incapacity of the Comptroller General and the Deputy Comptroller General, or during a vacancy in both of such offices.

(June 27, 1944, ch. 286, title I, § 101, 58 Stat. 371; July 9, 1971, Pub. L. 92-51, § 101, 85 Stat. 143.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

CHANGE OF NAME

Section 101 of Pub. L. 92-51 designated the Assistant Comptroller General as the Deputy Comptroller General.

§ 43b. Survivorship benefits of widows and dependent children of Comptrollers General

(a) Election

Any Comptroller General of the United States, within six months of the date on which he takes office, or in the case of the Comptroller General currently in office and any retired Comptroller General, within six months after July 13, 1959, may in writing elect a reduction in his salary and retirement pay for purposes of survivorship benefits as hereinafter provided: *Provided*, That in the case of a Comptroller General who elects in accordance with the third paragraph of section 43 of this title to be subject to the provisions of the second paragraph of such section, the election permitted by this section may be made within sixty days after the making of the election permitted by the third paragraph of section 43 of this title.

(b) Deductions from salary and retirement pay

There shall be deducted from the salary and retirement pay of any Comptroller General or retired Comptroller General making an election to receive survivorship benefits a sum equal to 3 per centum of his salary and retirement pay.

(c) Deposits; interest; effective date

Each Comptroller General, or retired Comptroller General, making an election to receive survivorship benefits, shall deposit with the General Accounting Office for covering into the general fund of the Treasury as miscellaneous receipts a sum equal to 3 per centum of his salary and retirement pay received by him as Comptroller General prior to the date current deductions begin from his salary and retirement pay, and of his basic salary, pay, or compensation for service as a Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States and for any other civilian service which may form the basis of a widow's annuity as provided in subsection (n) of this section, with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum, thereafter, compounded on December 31 of each year. The current deductions from salary or retirement pay shall be regarded as effective as of the date the election of reduced salary and retirement pay for purposes of survivorship benefits is made.

(d) Reduction of annuities or elimination of service from credit

Notwithstanding the failure of a Comptroller General or a retired Comptroller General to make the deposit under subsection (c) of this section, credit shall be allowed for the service rendered, but the annuity of the widow shall be reduced by 10 per centum of the amount of such deposit, computed as of the date of death of a Comptroller General or retired Comptroller General, unless such widow shall elect to eliminate such service entirely from credit under subsections (n) and (o) of this section.

(e) Commencement and amount of annuities

In case any Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section shall die while in office, or die while in receipt of retirement pay in accordance with section 43 of this title, after having rendered at least five years of civilian service computed as prescribed in subsections (n) and (o) of this section, for the last five years of which the salary deductions provided for by subsection (b) of this section or the deposits required by subsection (c) of this section have actually been made—

(1) if such Comptroller General or retired Comptroller General is survived by a widow but not by a dependent child, there shall be paid to such widow an annuity beginning with the day of his death or following the widow's attainment of the age of fifty years, whichever is the later, in an amount computed as provided in subsection (n) of this section; or

(2) if such Comptroller General or retired Comptroller General is survived by a widow and a dependent child or children, there shall be paid to such widow an immediate annuity

in an amount computed as provided in subsection (n) of this section, and there shall also be paid to or on behalf of each such child an immediate annuity equal to one-half the amount of the annuity of such widow, but not to exceed $900 per year divided by the number of children or $360 per year, whichever is lesser; or

(3) if such Comptroller General or retired Comptroller General leaves no surviving widow but leaves a surviving dependent child or children, there shall be paid to or on behalf of each such child an immediate annuity equal to the amount of the annuity to which such widow would have been entitled under paragraph (2) of this subsection had she survived, but not to exceed $480 per year.

(f) Termination and recomputation of annuities

The annuity payable to the widow hereunder shall be terminable upon her death or remarriage. The annuity payable to a child hereunder shall be terminable upon (1) his attaining the age of eighteen years, (2) his marriage, or (3) his death, whichever first occurs, except that if such child is incapable of self-support by reason of mental or physical disability his annuity shall be terminable only upon death, marriage, or recovery from such disability. In the event of the death of a widow leaving a dependent child or children of a Comptroller General or retired Comptroller General surviving her the annuity of such child or children shall be recomputed and paid as provided in paragraph (3) of subsection (e) of this section. In any case in which the annuity of a dependent child, under this subsection, is terminated, the annuities of any remaining dependent child or children shall be recomputed and paid as though the child whose annuity was terminated had not survived such Comptroller General or retired Comptroller General.

(g) Definitions

As used herein—

(1) The term "widow" means a surviving wife of a Comptroller General or retired Comptroller General who either (A) shall have been married to such individual for at least two years immediately preceding his death or (B) is the mother of issue by such marriage, and who has not remarried.

(2) The term "dependent child" means an unmarried child, including a dependent stepchild or an adopted child, who is under the age of eighteen years or who, because of physical or mental disability, is incapable of self-support.

(h) Finality of dependency and disability determinations

Questions of dependency and disability arising under this section shall be determined by the General Counsel of the General Accounting Office, whose decision shall be final and conclusive.

(i) Refund of deposits upon separation from service; interest

In any case in which a Comptroller General who has elected to bring himself within the purview of this section is separated from the service prior to becoming entitled to retirement pay as provided in section 43 of this title, he shall be paid the total amount deducted from his salary, with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum thereafter, compounded on December 31 of each year to date of separation.

(j) Beneficiaries; order of precedence

In any case in which (1) any Comptroller General (A) dies in office before completion of five years of civilian service as prescribed in subsections (n) and (*o*) of this section, or (B) after completing five years of such service dies in office without any survivors entitled to an annuity as provided in subsection (e) of this section, or (2) in any case in which any retired Comptroller General dies without any survivors entitled to an annuity as provided in subsection (e) of this section, the total amount deducted from his salary and retirement pay with interest thereon at the rate of 4 per centum per annum to December 31, 1947, and 3 per centum per annum thereafter, compounded on December 31st of each year to date of death, shall be paid to the person or persons surviving at the date title to payment arises, in the following order of precedence and such payment shall be a bar to recovery by any other person:

First, to the beneficiary or beneficiaries designated by a writing of a Comptroller General or retired Comptroller General received by the General Accounting Office prior to his death;

Second, if there be no such beneficiary, to the widow of such Comptroller General or retired Comptroller General;

Third, if none of the above, to the child or children of such Comptroller General or retired Comptroller General and the descendants of any deceased children by representation;

Fourth, if none of the above, to the parents of such Comptroller General or retired Comptroller General;

Fifth, if none of the above, to the duly appointed executor or administrator of the estate of a Comptroller General or retired Comptroller General.

Sixth, if none of the above, to such other next of kin of such Comptroller General or retired Comptroller General as may be determined by the General Counsel of the General Accounting Office to be entitled under the laws of the domicile of such Comptroller General or retired Comptroller General at time of his death.

Determinations as to the widow or child of a Comptroller General or retired Comptroller General for the purposes of this subsection shall be made by the General Counsel of the General Accounting Office without regard to the definition of these terms in subsection (g) of this section.

(k) Refunds of deductions exceeding annuities paid upon termination of annuities

In any case in which the annuities of all persons entitled to survivor annuities terminate before the aggregate amount of annuity or annuities paid equals the total amount deducted from the salary and retirement pay of a Comptroller General or retired Comptroller General, with interest thereon at 4 per centum per annum to December 31, 1947, and 3 per centum thereafter, compounded on December 31st of each year, to the date of his death, the differ-

ence shall be paid in the order of precedence prescribed in subsection (j) of this section.

(l) Accrued annuities, disposition

Any accrued annuity remaining unpaid upon the termination (other than by death) of the annuity of any survivor of a Comptroller General or retired Comptroller General shall be paid to such survivor. Any accrued annuity remaining unpaid upon the death of any such survivor shall be paid in the following order of precedence:

First, to the duly appointed executor or administrator of the estate of such person;

Second, if there is no executor or administrator payment may be made after the expiration of thirty days from the date of death of such survivor, to such individual or individuals as may appear in the judgment of the General Counsel of the General Accounting Office to be legally entitled thereto, and such payment shall be a bar to recovery by any other individual.

(m) Monthly installments; assignments; process

Annuities granted under the terms of this section shall accrue monthly and shall be due and payable in monthly installments on the first business day of the month following the month or other period for which the annuity shall have accrued. None of the moneys mentioned in this section shall be assignable. either in law or equity, or subject to execution, levy, attachment, garnishment, or other legal process.

(n) Computation of annuities

The annuity of a widow of a Comptroller General or retired Comptroller General who has elected to bring himself within the purview of this section shall be an amount equal to the sum of (1) 1¼ per centum of the average annual salary received by him for service as Comptroller General and any other prior allowable service during the last five years of such service multiplied by the sum of his years of service as Comptroller General, his years of service as a Senator, Representative, Delegate, or Resident Commissioner in the Congress of the United States, his years of prior allowable military service and his years, not exceeding fifteen, of prior allowable service as a congressional employee and (2) three-quarters of 1 per centum of such average annual salary multiplied by his years of any other allowable service, but such annuity shall not exceed 37½ per centum of such average annual salary and shall be further reduced in accordance with subsection (d) of this section if applicable.

(o) Definitions for purpose of computing annuities

As used in subsection (n) the term "service as a congressional employee" means service as defined in 2107 of title 5. The term "allowable military service" means honorable active service not exceeding five years in the aggregate in the Army, Navy, Air Force, Marine Corps, or Coast Guard, including service in the National Guard only when ordered to active duty in the service of the United States, when such military service is not creditable for purposes of retirement or retired pay under any other provision of law. The term "other prior allowable service" means civilian service as an officer or employee of the United States or the District of Columbia, not otherwise covered by category (1) of subsection (n) of this section.

(p) Service credit

The total service of a Comptroller General or retired Comptroller General shall be the full years and twelfth parts thereof, excluding from the aggregate the fractional part of a month, if any.

(q) Simultaneity of annuities

Nothing contained in this section shall be construed to prevent a widow or dependent child eligible therefore from simultaneously receiving an annuity under this section and any annuity (including old age and survivor benefits) to which she would otherwise be entitled under any other law without regard to this section, but, in computing such other annuity service used in the computation of an annuity under this section shall not be credited.

(r) Appropriations

The annuities and refund of deposits authorized in this section shall be paid from appropriations of the General Accounting Office.

(June 10, 1921, ch. 18, title III, § 319, as added July 13, 1959, Pub. L. 86-87, 73 Stat. 197, and amended July 26, 1966, Pub. L. 89-520, § 2, 80 Stat. 329.)

CODIFICATION

In subsec. (o), "section 2107 of title 5" was substituted for "section 1(c) of the Civil Service Retirement Act, approved July 31, 1956, 70 Stat. 743 (5 U.S.C. 2251)" on authority of section 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, section 1 of which enacted Title 5, Government Organization and Employees.

AMENDMENTS

1966—Subsec. (a). Pub. L. 89-520 added proviso relating to time for making election.

§ 44. Certain powers and duties transferred to General Accounting Office; conclusiveness of balances certified by Comptroller General

All powers and duties which on June 30, 1921, were conferred or imposed by law upon the Comptroller of the Treasury or the six auditors of the Treasury Department, and the duties of the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury relating to keeping the personal ledger accounts of disbursing and collecting officers, shall, so far as not inconsistent with this chapter and sections 71, 471, 581, 581a of this title, be vested in and imposed upon the General Accounting Office and be exercised without direction from any other officer. The balances certified by the Comptroller General shall be final and conclusive upon the executive branch of the Government. The revision by the Comptroller General of settlements made by the six auditors shall be discontinued, except as to settlements made before July 1, 1921.

(June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

A part of section 304 of act June 10, 1921, was set out as section 45 of this title, and has since been repealed. Clause "and provisions of law enacted subsequent to June 30, 1921" has been struck out.

R.S. § 276 provided for six auditors of accounts to be known as the First, Second, Third, Fourth, Fifth, and

Sixth Auditors. Act July 31, 1894, ch. 174, § 3, 28 Stat. 205, provided that the auditors should be designated as Auditor for the Treasury Department, Auditor for the former War Department, etc. Section 9 provided that the act should operate merely as changing their designations, and adding to and modifying their duties and powers, and not as creating new officers; and that laws not inconsistent therewith relating to the Auditors should be understood to relate to the Auditor to whom that Act assigned the business of the department or establishment concerned in the matter. The foregoing provisions were omitted from the Code as superseded or obsolete.

Six Deputy Auditors, one in the office of each Auditor, were authorized by the provisions of the sundry civil appropriation act of 1875, relating to the organization of the Treasury Department, Act March 3, 1875, ch. 130, § 2, 18 Stat. 396. The Sixth Auditor was designated therein as the Auditor of the Treasury for the Post Office Department. And authority was given to designate his Deputy, in the name of the Auditor, to sign letters and papers, by a provision of act Mar. 3, 1891, ch. 541, § 1, 26 Stat. 920. These provisions were to some extent superseded or rendered inoperative by the subsequent changes in the organization of the Department and the offices therein, and in the system of accounting, by provisions of the Dockery Act of July 31, 1894, ch. 174. Section 3 of that act changed the designation of the deputy auditors and other subordinates and required each deputy auditor to sign such letters and papers as the Auditor might direct. Act March 4, 1911, ch. 237, § 1, 36 Stat. 1190, abolished the position of deputy auditor and transferred the powers and duties thereof to the chief clerk and chief of division, except in the office of the Auditor for the Post Office Department where those duties and powers were transferred to the assistant and chief clerk. All of these provisions were omitted as superseded or obsolete.

The appointment of an assistant auditor, for the period of the war with Germany (World War I), for the performance of certain duties relating to the audit in other countries of the accounts of the military establishment, was provided for by a provision of act Sept. 24, 1917, ch. 56, § 12, 40 Stat. 293. This was omitted as temporary and obsolete.

The provision of this section concerning the conclusiveness of balances certified superseded a provision as to the conclusiveness of balances certified by Auditors contained in act July 31, 1894, ch. 174, § 8, 28 Stat. 207. That section repealed an earlier provision on the subject contained in R.S. § 191.

TRANSFER OF FUNCTIONS

Division of Bookkeeping and Warrants and its functions were transferred to Bureau of Accounts, and, together with certain other offices and agencies and their functions, were consolidated into Fiscal Service of Treasury Department by Reorg. Plan No. III of 1940, § 1(a), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees. See also sections 8 and 9 of that plan for provisions relating to transfer of records, property, personnel, and funds.

§ 45. Repealed. Pub. L. 86–682, § 12(c), Sept. 2, 1960, 74 Stat. 722, eff. Sept. 1, 1960

Section, act June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24, related to administrative examination of accounts and vouchers of the Postal Service by the Bureau of Accounts in the Post Office Department (now the United States Postal Service) under the direction of a comptroller.

§ 46. Laws governing General Accounting Office; copies of books, records, etc., thereof as evidence

All laws relating generally to the administration of the departments and establishments shall, so far as applicable, govern the General Accounting Office. Copies of any books, records, papers, or documents, and transcripts from the books and proceedings of the General Accounting Office, when certified by the Comptroller General or the Deputy Comptroller General under its seal, shall be admitted as evidence with the same effect as the copies and transcripts referred to in section 1733 of title 28.

(June 10, 1921, ch. 18, title III, § 306, 42 Stat. 24; July 9, 1971, Pub. L. 92–51, § 101, 85 Stat. 143.)

CODIFICATION

"Section 1733 of title 28" was substituted for "sections 661 and 665 of title 28" on authority of act June 25, 1948, ch. 646, 62 Stat. 869, section 1 of which enacted Title 28, Judiciary and Judicial Procedure.

CHANGE OF NAME

"Deputy Comptroller General" was substituted for "Assistant Comptroller General" to conform to change of name made by Pub. L. 92–51.

CROSS REFERENCES

Admissibility of documents, see section 1733 of Title 28, Judiciary and Judicial Procedure.

FEDERAL RULES OF CIVIL PROCEDURE

Proof of official records, see Rule 44, Title 28, Appendix, Judiciary and Judicial Procedure.

Effect of Rule 44 on this section, see note by Advisory Committee under Rule 44.

§ 46a. Applicability of compensation provisions to employees of General Accounting Office

This Act and any other general legislation enacted governing the employment, compensation, emoluments, and status of officers and employees of the United States shall apply to officers and employees of the General Accounting Office in the same manner and to the same extent as if such officers and employees were in or under the executive branch of the Government.

(May 24, 1946, ch. 270, § 13, 60 Stat. 219.)

REFERENCES IN TEXT

This Act, referred to in text, is act May 24, 1946, ch. 270, 60 Stat. 216, which enacted sections 672b, 672c, 673, 902, 912, 921, 922, 931, 932, 933a, 934, 935, 942a, 942b, 943, 943a, 946, and 947 of former Title 5, Executive Departments and Government Officers and Employees, and enacted provisions set out as notes under section 902 of former Title 5. Sections 902, 912, 921, 922, 935, 943, and 946 of former Title 5 were repealed and reenacted as sections 5541, 5543, 5545, 5546, 8331, 5547, and 5342, respectively, of Title 5, Government Organization and Employees, by Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 514; sections 931 and 932 of former Title 5 were transferred to sections 60e–3 and 60e–4 of Title 2, The Congress; section 933a of former Title 5 was transferred to section 46a of this title.

CODIFICATION

Section was formerly classified to section 933a of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89–554, § 1, Sept. 6, 1966, 80 Stat. 378.

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

§ 47. Payment of adjusted accounts or claims

The Comptroller General may provide for the payment of accounts or claims adjusted and set-

tled in the General Accounting Office, through disbursing officers of the several departments and establishments, instead of by warrant.

(June 10, 1921, ch. 18, title III, § 307, 42 Stat. 25.)

§ 48. Regulating payment of arrears of pay

The Comptroller General may prescribe rules to govern the payment of arrears of pay due to any petty officer, seaman, or other person not an officer, on board any vessel in the employ of the United States, which has been sunk or destroyed, in case of the death of such petty officer, seaman, or person, to the person designated by law to receive the same.

(R.S. § 274; July 31, 1894, ch. 174, § 4, 28 Stat. 205; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 274 was from act July 4, 1864, ch. 248, § 3, 13 Stat. 390.

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

TRANSFER OF FUNCTIONS

Prior to its incorporation into the Code, section referred to the "Second Comptroller" instead of the "Comptroller General." The office of the Second Comptroller was abolished, and its duties and powers transferred to the Comptroller of the Treasury, by the Dockery Act of July 31, 1894, and the office of Comptroller of the Treasury was abolished and its powers and duties transferred to the General Accounting Office, which is under the control and direction of the Comptroller General, by act June 10, 1921.

§ 49. Forms, systems, and procedure prescribed by Comptroller General

The Comptroller General shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States.

(June 10, 1921, ch. 18, title III, § 309, 42 Stat. 25.)

PRIOR PROVISIONS

Section superseded a provision of act July 31, 1894, ch. 174, § 5, 28 Stat. 206, requiring the Comptroller of the Treasury under the direction of the Secretary of the Treasury to prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures therefrom.

Previous to that enactment, it was the duty of the Second Comptroller to report forms of keeping and stating accounts in the former War and Navy Departments, under R.S. § 273, which was repealed by act July 31, 1894, ch. 174, § 7, subd. 3, 28 Stat. 206.

A further provision of act July 31, 1894, ch. 174, § 5, 28 Stat. 206, required the return of fees mentioned in section 1725 of the Revised Statutes to be made as prescribed by the Comptroller of the Treasury. See section 1191 of Title 22, Foreign Relations and Intercourse.

CROSS REFERENCES

Accounting systems in executive agencies, duties of Comptroller General, and continuation, to the extent he deems necessary, of the authority vested in him by this section, see section 66 of this title.

Accounts and operations of the United States Postal Service to be audited by the Comptroller General, see section 2008 of Title 39, Postal Service.

SECTION REFERRED TO IN OTHER SECTIONS

The section is referred to in section 66 of this title.

§ 49a. Audit of cancellation and destruction of United States currency unfit for circulation

The Comptroller General of the United States shall audit the cancellation and destruction, and the accounting with respect to such cancellation and destruction, of any currency of the United States unfit for circulation, regardless of who is responsible for, and regardless of who performs, such cancellation, destruction, or accounting. The Comptroller General shall have access to any books, documents, papers, and records which he deems necessary to facilitate an effective audit pursuant to this section.

(Pub. L. 89-427, § 5, May 20, 1966, 80 Stat. 161.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

CROSS REFERENCES

Destruction and replacement of national-bank notes, Federal Reserve bank notes, and Federal Reserve notes, see section 121 et seq. of Title 12, Banks and Banking.

Destruction of mutilated United States notes, see section 421 of this title.

§ 50. Forms for use in offices for collecting customs

The Comptroller General shall report to the Secretary of the Treasury official forms to be used in the different offices for collecting the public receipts from customs, and all the manner and form of keeping and stating the accounts of the persons employed therein.

(R.S. § 318; July 31, 1894, ch. 174, § 4, 28 Stat. 205; June 10, 1921, ch. 18, title III, §§ 304, 309, 42 Stat. 24, 25.)

CODIFICATION

R.S. § 318 was from acts Mar. 3, 1817, ch. 45, § 8, 3 Stat. 367; Mar. 3, 1849, ch. 108, § 12, 9 Stat. 396.

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

Prior to its incorporation into the Code, section read as follows: "The Commissioner of Customs shall report to the Secretary of the Treasury official forms to be used in the different offices for collecting the public receipts from customs, and all the manner and form of keeping and stating the accounts of the persons employed therein."

The provision concerning the manner and form of keeping and stating accounts was omitted as superseded by section 49 of this title.

TRANSFER OF FUNCTIONS

The office of Commissioner of Customs was abolished, and its duties and powers were transferred to the Comptroller of the Treasury, by the Dockery Act of July 31, 1894, and the office of Comptroller of the Treasury was abolished, and the powers and duties of that officer were transferred to the General Accounting Office, which is under the direction and control of the Comptroller General, by section 304 of act June 10, 1921.

§ 51. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 644

Section, act June 10, 1921, ch. 18, title III, § 310, 42 Stat. 25, authorized the temporary occupation of rooms in use on June 10, 1921.

§ 51-1. General Accounting Office building

The Comptroller General of the United States shall be entitled to the use of such space in the General Accounting Office Building as he determines to be necessary, and the head of any Federal agency which exercises authority over such building shall provide the Comptroller General with such space within the building as the Comptroller General determines to be necessary.

(Pub. L. 93-604, title V, § 501(a), Jan. 2, 1975, 88 Stat. 1962.)

CODIFICATION

Section 501(b) of Pub. L. 93-604, is set out as a note below.

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

AUTHORIZATION OF ADMINISTRATOR OF GENERAL SERVICES TO RENT BUILDING

Section 501(b) of Pub. L. 93-604 provided that: "Notwithstanding any other provision of law, during the one-year period beginning on the date of enactment of this Act [Jan. 2, 1975], the Administrator for General Services may contract for the rent of a building in the District of Columbia to the extent necessary to secure an amount of space equal to the amount of space which the Administrator makes available to the Comptroller General of the United States during such one-year period under the provisions of subsection (a) [this section]."

§ 51a. General Counsel; compensation

The compensation of the General Counsel of the United States General Accounting Office shall be at an annual rate which is equal to the rate for positions at level IV of the Executive Schedule.

(Pub. L. 88-426, title II, § 203(c), Aug. 14, 1964, 78 Stat. 415; Pub. L. 90-206, title II, §§ 219(2), 225(h), Dec. 16, 1967, 81 Stat. 639, 644; Pub. L. 94-82, title II, § 204(b), Aug. 9, 1975, 89 Stat. 421.)

1977 INCREASE IN SALARY

Salary of the General Counsel of the General Accounting Office increased to $50,000 per annum, upon recommendation of the President of the United States, see note set out under section 358 of Title 2, The Congress.

REFERENCES IN TEXT

Level IV of the Executive Schedule, referred to text, is set out in section 5315 of Title 5, Government Organization and Employees.

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

AMENDMENTS

1975—Pub. L. 94-82 substituted provision setting the compensation of the General Counsel at an annual rate equal to the rate for positions at level IV of the Executive Schedule for provision setting such compensation at the rate of $38,000 per annum.

1969—Salary of the General Counsel of the General Accounting Office increased from $28,750 to $38,000 per annum, commencing February 14, 1969, upon recommendation of the President of the United States, pursuant to Pub. L. 90-206, § 225(h). See note set out under section 358 of Title 2, The Congress.

1967—Pub. L. 90-206, § 219(2), substituted "$28,750" for "$27,000".

EFFECTIVE DATE OF 1967 AMENDMENT

Amendment by Pub. L. 90-206 effective at the beginning of the first pay period which begins on or after Dec. 16, 1967, see section 220(a)(3) of Pub. L. 90-206, set out as an Effective Date of 1967 Amendment note under section 603 of Title 28, Judiciary and Judicial Procedure.

EFFECTIVE DATE

Section effective on the first day of the first pay period which begins on or after July 1, 1964, except to the extent provided in section 501(c) of Pub. L. 88-426, see section 501 of Pub. L. 88-426.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 2 section 356.

§ 52. Attorneys and employees in General Accounting Office

(a) Appointment and removal by Comptroller General

The Comptroller General shall appoint, remove, and fix the compensation of such attorneys and other employees in the General Accounting Office as may from time to time be provided for by law.

(b) Application of civil service laws

All such appointments shall be made in accordance with the civil service laws and regulations.

(c) Omitted

(d) Duties of officers and employees

All officers and employees of the General Accounting Office, whether transferred thereto or appointed by the Comptroller General, shall perform such duties as may be assigned to them by him.

(e) Force and effect of acts of officers and employees

All official acts performed by such officers or employees specially designated therefor by the Comptroller General shall have the same force and effect as though performed by the Comptroller General in person.

(f) Rules and regulations

The Comptroller General shall make such rules and regulations as may be necessary for carrying on the work of the General Accounting Office, including rules and regulations concerning the admission of attorneys to practice before such office.

(June 10, 1921, ch. 18, title III, § 311, 42 Stat. 25.)

REFERENCES IN TEXT

The civil service laws, referred to in subsec. (b), are set forth in Title 5, Government Organization and Employees. See, particularly, section 3301 et seq. of that title.

CODIFICATION

In subsec. (b), the words "except to positions carrying a salary at a rate of more than $5,000 a year" following "All such appointments", were omitted as obsolete and superseded. All appointments are now subject to the civil service laws unless specifically excepted by such laws or by laws enacted subsequent to Executive Order 8743, Apr. 23, 1941, issued by the President pursuant to the Act of Nov. 26, 1940, ch. 919, title I, § 1, 54 Stat. 1211, which covered most excepted positions into the classified (competitive) civil service. The Order is set out as a note under section 3301 of Title 5, Government Organization and Employees.

Subsec. (c) which provided: "No person appointed by the Comptroller General shall be paid a salary at a rate of more than $6,000 a year, and not more than four persons shall be paid a salary at a rate of more than $5,000 a year." was omitted as obsolete and superseded. It was superseded by the Classification Act of 1923, 42 Stat. 1488, which was later repealed and superseded by the Classification Act of 1949, 63 Stat. 954, 972. The Classification Act of 1949 was repealed by Pub. L. 89-554, Sept. 6, 1966, § 8(a), 80 Stat. 632, and reenacted as chapter 51 and subchapter III of chapter 53 of Title 5. Section 5102 of Title 5 now contains the applicability provisions of the 1949 Act, and section 5103 of Title 5 authorizes the Civil Service Commission to determine the applicability to specific positions and employees.

A provision of act July 31, 1894, ch. 174, § 1, 28 Stat. 173, requiring law clerks in the offices of the Comptroller of the Treasury and the several Auditors to be skilled in the law, and appointed in the same manner as chiefs of division, was omitted from the Code as obsolete, and superseded, so far as it related to appointments, by subsec. (a) of this section.

R.S. § 279, authorizing the second Auditor to detail a clerk to sign certificates and papers under laws relating to bounties, but making the Auditor responsible for the clerk's acts, and act March 2, 1895, ch. 177, § 1, 28 Stat. 776, 777, so far as it authorized the Chief Clerk in the office of the Comptroller of the Treasury to sign such letters and papers as the Comptroller might direct, required law clerks in the offices of the Comptroller of the Treasury and the Auditors to perform clerical duties, and authorized the Secretary of the Treasury to delegate to any officer not below the grade of fourth class clerk authority to perform the duties of deputy auditor in case of sickness or absence of the deputy auditor, were omitted from the Code as obsolete, or superseded by subsec. (d) of this section.

Act July 31, 1894, ch. 174, § 4, 28 Stat. 205, requiring the chief clerk to perform such duties as might be assigned to him by the Comptroller of the Treasury, and giving him power to countersign warrants except accountable warrants, act March 4, 1909, ch. 297, § 1, 35 Stat. 866, authorizing the designation of employees in the office of the Auditor for the Post Office Department to countersign warrants and drafts, and act July 3, 1918, ch. 130, § 1, 40 Stat. 758, authorizing the Chief Clerk in the office of the Comptroller of the Treasury to sign all classes of warrants, were omitted as obsolete, or superseded by subsec. (d) of this section, or section 56 of this title.

CROSS REFERENCES

Application of general compensation provisions to employees of the General Accounting Office, see section 46a of this title.

§ 52a. Repealed. June 28, 1955, ch. 189, § 12(c)(4), 69 Stat. 180

Section, acts Aug. 31, 1951, ch. 376, title I, § 101, 65 Stat. 274; July 5, 1952, ch. 578, title I, § 101, 66 Stat. 399; June 24, 1954, ch. 359, title I, § 101, 68 Stat. 280, authorized the Comptroller General to place five positions in grade GS-18, two in GS-17, and twelve in GS-16 of the General Schedule established by the Classification Act of 1949.

§ 52b. Additional compensation for five positions in General Accounting Office; authority of Comptroller General

The Comptroller General may fix the compensation for five positions in the General Accounting Office at rates not to exceed that prescribed, from time to time, for level IV of the Executive Schedule under section 5315 of title 5, when he considers such action necessary because of changes in the organization, management responsibilities, or workload of the Office.

(Pub. L. 88-426, title II, § 203(i), as added Pub. L. 92-190, Dec. 15, 1971, 85 Stat. 646.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

§ 52c. Employment of experts and consultants

The Comptroller General may employ experts and consultants in accordance with section 3109 of title 5, at rates not in excess of the maximum daily rate prescribed for GS-18 under section 5332 of title 5 for persons in the Government service employed intermittently. Ten such experts or consultants may be employed for periods not in excess of three years.

(Pub. L. 93-604, title IV, § 401, Jan. 2, 1975, 88 Stat. 1962.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

§ 53. Investigations and reports by Comptroller General

(a) Investigations relating to receipt, disbursement and application of public funds; reports and recommendations to President and Congress

The Comptroller General shall investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds, and shall make to the President when requested by him, and to Congress at the beginning of each regular session, a report in writing of the work of the General Accounting Office, containing recommendations concerning the legislation he may deem necessary to facilitate the prompt and accurate rendition and settlement of accounts and concerning such other matters relating to the receipt, disbursement, and application of public funds as he may think advisable. In such regular report, or in special reports at any time when Congress is in session, he shall make recommendations looking to greater economy or efficiency in public expenditures.

(b) Investigations requested by Congress

He shall make such investigations and reports as shall be ordered by either House of Congress or by any committee of either House having jurisdiction over revenue, appropriations, or expenditures. The Comptroller General shall also, at the request of any such committee, direct assistants from his office to furnish the committee such aid and information as it may request.

(c) Report to Congress of expenditure or contract in violation of law

The Comptroller General shall specially report to Congress every expenditure or contract made by any department or establishment in any year in violation of law.

(d) Report to Congress on effectiveness of administrative examination of accounts and claims and departmental inspection of offices and accounts of fiscal officers

He shall submit to Congress reports upon the adequacy and effectiveness of the administrative examination of accounts and claims in the respective departments and establishments and upon the adequacy and effectiveness of departmental inspection of the offices and accounts of fiscal officers.

(e) Information to Office of Management and Budget

He shall furnish such information relating to expenditures and accounting to the Office of Management and Budget as it may request from time to time.

(June 10, 1921, ch. 18, title III, § 312, 42 Stat. 25; 1970 Reorg. Plan No. 2, § 102, 35 F.R. 7959, 84 Stat. 2085.)

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

§ 54. Information furnished to Comptroller General by departments and establishments

All departments and establishments shall furnish to the Comptroller General such information regarding the powers, duties, activities, organization, financial transactions, and methods of business of their respective offices as he may from time to time require of them; and the Comptroller General, or any of his assistants or employees, when duly authorized by him, shall, for the purpose of securing such information, have access to and the right to examine any books, documents, papers, or records of any such department or establishment. The authority contained in this section shall not be applicable to expenditures made under the provisions of section 107 of this title.

(June 10, 1921, ch. 18, title III, § 313, 42 Stat. 26.)

PRIOR PROVISIONS

Section superseded a provision in act Feb. 19, 1897, ch. 265, § 1, 29 Stat. 550, that all books, papers, and other matters relating to the office or accounts of disbursing officers of the Departments, and commissions, boards, and establishments of the Government in the District of Columbia, should be subject to inspection, and examination by the Comptroller of the Treasury, and the Auditor authorized to settle such accounts, or the duly authorized agents of either; and also a somewhat similar provision in act March 15, 1898, ch. 68, § 5, 30 Stat. 316.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 67 of this title.

§ 55. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 644

Section, act June 10, 1921, ch. 18, title III, § 314, 42 Stat. 26, required the establishment of a register for accountants for the General Accounting Office.

§ 56. Designation of person to sign warrants

The Comptroller General is authorized to designate such person or persons in his office as may be required from time to time to countersign in his name such classes of warrants as he may direct.

(Mar. 4, 1909, ch. 297, § 1, 35 Stat. 866; May 29, 1920, ch. 214, § 1, 41 Stat. 647; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

REPEALS

R.S. § 275 authorized the Second Comptroller to detail one clerk to sign certificates and papers relating to bounties. It was repealed by act July 31, 1894, ch. 174, § 7, subd. 3, 28 Stat. 206.

See, also, Codification Note to section 52 of this title.

TRANSFER OF FUNCTIONS

The duties and powers of the Comptroller of the Treasury and the Auditor for the Post Office Department (now the United States Postal Service), except the administrative examination of accounts and vouchers, were transferred to the General Accounting Office, which is under the direction and control of the Comptroller General, by act June 10, 1921.

POST OFFICE DEPARTMENT

Provision for the designation of employees in the office of the Auditor for the Post Office Department (now the United States Postal Service) to countersign warrants and drafts, was contained in act Mar. 4, 1909.

§ 57. Repealed. Pub. L. 86-862, § 12(c), Sept. 2, 1960, 74 Stat. 704, amended Pub. L. 87-646, § 20, Sept. 7, 1962, 76 Stat. 446

Section, act Mar. 4, 1913, ch. 142, § 1, 37 Stat. 754; 1949 Reorg. Plan No. 3, §§ 1(a), 5(a), 6, eff. Aug. 19, 1949, 14 F.R. 5225, 63 Stat. 1066, related to leaves of absence for piece-rate employees of the Post Office Department.

§ 58. Transferred

CODIFICATION

Section, act Mar. 4, 1913, ch. 142, § 1, 37 Stat. 754, was transferred to section 57 of this title, and subsequently repealed.

§ 59. Studies by Comptroller General of restrictions in general appropriation Acts; reports to Congress

The Comptroller General is authorized and directed to make a full and complete study of restrictions placed in general appropriation Acts limiting the expenditure of specified appropriations therein, with a view to determining the cost to the Government incident to complying with such restrictions, and to report to the Congress his estimate of the cost of complying with such restrictions and such other recommendations with respect thereto as he deems necessary or desirable.

(Aug. 2, 1946, ch. 753, title II, § 205, 60 Stat. 837.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

EFFECTIVE DATE

Section 245 of act Aug. 2, 1946, provided, in part, that this section take effect on Aug. 2, 1946.

§ 60. Analyses of executive agencies' expenditures by Comptroller General; reports to Congressional committees

The Comptroller General is authorized and directed to make an expenditure analysis of each agency in the executive branch of the Government (including Government corporations), which, in the opinion of the Comptroller General, will enable Congress to determine whether public funds have been economically and efficiently administered and expended. Reports on such analyses shall be submitted by the Comptroller General, from time to time, to the Committees on Government Operations, to the Appropriations Committees, and to the legislative committees having jurisdiction over legislation relating to the operations of the respective agencies, of the two Houses.

(Aug. 2, 1946, ch. 753, title II, § 206, 60 Stat. 837.)

CODIFICATION

This section was not enacted as part of act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which comprises this chapter.

CHANGE OF NAME

The name of the House Committee on Expenditures in the Executive Departments was changed to the House Committee on Government Operations by H. Res. 647 of the 82d Congress, adopted July 3, 1952.

The name of the Senate Committee on Expenditures in the Executive Departments was changed to the Senate Committee on Government Operations by action of the Senate on Mar. 3, 1952 (Senate Journal 127, 82d Cong., 2d sess.).

The Senate Committee on Government Operations was abolished and replaced by the Committee on Governmental Affairs effective Mar. 19, 1975. See Rule XXV of the Standing Rules of the Senate as amended by Senate Resolution 4 (popularly cited as the "Committee System Reorganization Amendments of 1977"), approved Feb. 4, 1977.

EFFECTIVE DATE

Section 245 of Act Aug. 2, 1946, provided in part that this section shall take effect Aug. 2, 1946.

§ 61. Annual audit of accounts and operations of District Government

(a) General auditing principles and procedures; rules and regulations; access to papers, things, or property for facilitation of audit

In addition to the audit carried out under section 455 of the District of Columbia Self-Government and Governmental Reorganization Act [D.C. Code, sec. 47-120], the accounts and operations of the District government shall be audited annually by the General Accounting Office in accordance with such principles and procedures, and in such detail, and under such rules and regulations as may be prescribed by the Comptroller General of the United States. In the determination of the auditing procedures to be followed and the extent of the examination of vouchers and other documents, the Comptroller General shall give due regard to generally accepted principles of auditing, including consideration of the effectiveness of the accounting organizations and systems, internal audit and control, and related administrative practices. The representatives of the General Accounting Office shall have access to all books, accounts, records, reports, files, and all other papers, things, or property belonging to or in use by the District and necessary to facilitate the audit, and such representatives shall be afforded full facilities for auditing the accounts and operations of the District government.

(b) Audit reports to Congress, Mayor, and Council; scope; public inspection; statement of compliance by Mayor

(1) The Comptroller General shall submit his audit reports to the Congress, the Mayor, and the Council. The reports shall set forth the scope of the audits and shall include such comments and information as the Comptroller General may deem necessary to keep the Congress, the Mayor, and the Council informed of the operations to which the reports relate, together with such recommendations with respect thereto as the Comptroller General may deem advisable.

(2) After the Mayor has had an opportunity to be heard, the Council may make such report, together with such other material as it deems pertinent thereto, available for public inspection.

(3) The Mayor, within ninety days after receipt of the audit from the Comptroller General, shall state in writing to the Council, with a copy to the Congress, what has been done to comply with the recommendations made by the Comptroller General in the report.

(Pub. L. 93-198, title VII, § 736, Dec. 24, 1973, 87 Stat. 823.)

REFERENCES IN TEXT

The District of Columbia Self-Government and Governmental Reorganization Act, referred to in subsec. (a), is Pub. L. 93-198, Dec. 24, 1973, 87 Stat. 774. Section 455 of the District of Columbia Self-Government and Governmental Reorganization Act, which established the Office of District of Columbia Auditor and directed the District of Columbia Auditor to conduct a thorough audit each year of the accounts and operations of the government of the District, is classified to D.C. Code, § 47-120. For classification of those provisions of Pub. L. 93-198 which are classified to this Code, see Tables volume. For complete classification of this Act to the District of Columbia Code, see Parallel Reference Tables in the District of Columbia Code.

CODIFICATION

Section is also set out in D.C. Code, § 47—120-1.

EFFECTIVE DATE

Section 771 of Pub. L. 93-198 provided in part that this section is effective on Jan. 2, 1975, if a majority of the registered qualified electors in the District of Columbia voting on the charter issue in a charter referendum accepted the charter set out in title IV of Pub. L. 93-198. The charter was approved by the voters on May 7, 1974.

DEFINITIONS

The definitions in section 103 of Pub. L. 93-198, classified to section 1-122 of the District of Columbia Code, apply to terms appearing in this section.

CHAPTER 1A—ACCOUNTING AND AUDITING

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67. Duty of General Accounting Office.
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(b) Retention by executive agencies and Architect of the Capitol of accounts of accountable officers, contracts, vouchers or other documents.
(c) Audit of financial transactions of Architect of the Capitol; reports to Congress.

CROSS REFERENCES

Audit and settlement of accounts, see section 71 et seq of this title.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 181d of this title; title 12 section 1749a; title 38 section 4207; title 40 section 756; title 48 section 1683; title 49 sections 66, 1537.

SUBCHAPTER I—GENERAL PROVISIONS

§ 65. Congressional declaration of policy

It is the policy of the Congress in enacting this chapter that—

(a) The accounting of the Government provide full disclosure of the results of financial operations, adequate financial information needed in the management of operations and the formulation and execution of the Budget, and effective control over income, expenditures, funds, property, and other assets.

(b) Full consideration be given to the needs and responsibilities of both the legislative and executive branches in the establishment of accounting and reporting systems and requirements.

(c) The maintenance of accounting systems and the producing of financial reports with respect to the operations of executive agencies, including central facilities for bringing together and disclosing information on the results of the financial operations of the Government as a whole, be the responsibility of the executive branch.

(d) The auditing for the Government, conducted by the Comptroller General of the United States as an agent of the Congress be directed at determining the extent to which accounting and related financial reporting fulfill the purposes specified, financial transactions have been consummated in accordance with laws, regulations or other legal requirements, and adequate internal financial control over operations is exercised, and afford an effective basis for the settlement of accounts of accountable officers.

(e) Emphasis be placed on effecting orderly improvements resulting in simplified and more effective accounting, financial reporting, budgeting, and auditing requirements and procedures and on the elimination of those which involve duplication or which do not serve a purpose commensurate with the costs involved.

(f) The Comptroller General of the United States, the Secretary of the Treasury, and the Director of the Office of Management and Budget conduct a continuous program for the improvement of accounting and financial reporting in the Government.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 111, 64 Stat. 834; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

SHORT TITLE

Section 110 of act Sept. 12, 1950 provided that: "This part [enacting this chapter] may be cited as the 'Accounting and Auditing Act of 1950'."

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 65a of this title.

§ 65a. Definition of "executive agency"

As used in this chapter, the term "executive agency" means any executive department or independent establishment in the executive branch of the Government but (a) except for the purposes of sections 65b, 66b, and 66d of this title shall not include any Government corporation or agency subject to the Government Corporation Control Act [31 U.S.C. 841 et seq.], and (b) except for the purposes of sections 65, 66a(c), 66b, and 66d of this title shall not include the United States Postal Service.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 118, 64 Stat. 837; Aug. 1, 1956, ch. 814, § 2(c), 70 Stat. 783.)

REFERENCES IN TEXT

The Government Corporation Control Act, referred to in text, is act Dec. 6, 1945, ch. 557, 59 Stat. 597, as amended, which is classified generally to chapter 14 (§ 841 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 841 of this title and Tables volume.

AMENDMENTS

1956—Act Aug. 1, 1956, inserted "66a(c)" after "65".

CHANGE OF NAME

Reference to the Post Office Department has been changed to the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

§ 65b. Designation of places for administrative examination of officers' accounts; waiver of examination

The head of each executive agency is authorized to designate the place or places, at the seat of government or elsewhere, at which the administrative examination of fiscal officers' accounts will be performed, and with the concurrence of the Comptroller General to waive the administrative examination in whole or in part: *Provided*, That the same authority is conferred upon the officers responsible for the administrative examination of accounts for legislative and judicial agencies.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 119, 64 Stat. 838.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 65a of this title.

SUBCHAPTER II—ACCOUNTING AND REPORTING IN EXECUTIVE AGENCIES

§ 66. Standards and systems

(a) Determination by Comptroller General; scope of requirements; continuation of authority

The Comptroller General of the United States, after consulting the Secretary of the Treasury and the Director of the Office of Management and Budget concerning their accounting, financial reporting, and budgetary needs, and considering the needs of the other executive agencies, shall prescribe the principles, standards, and related requirements for accounting to be observed by each executive agency, including requirements for suitable integration between the accounting processes of each executive agency and the accounting of the Treasury Department. Requirements prescribed by the Comptroller General shall be designed to permit the executive agencies to carry out their responsibilities under section 66a of this title, while providing a basis for integrated accounting for the Government, full disclosure of the results of the financial operations of each executive agency and the Government as a whole, and financial information and control necessary to enable the Congress and the President to discharge their respective responsibilities. The Comptroller General shall continue to exercise the authority vested in him by section 486(b) of title 40 and, to the extent he deems necessary, the authority vested in him by section 49 of this title. Any such exercise of authority shall be consistent with the provisions of this section.

(b) Cooperation by General Accounting Office in development of systems; approval by Comptroller General

The General Accounting Office shall cooperate with the executive agencies in the development of their accounting systems, including the Treasury Department, in the development and establishment of the system of central accounting and reporting required by section 66b of this title. Such accounting systems shall be approved by the Comptroller General when deemed by him to be adequate and in conformity with the principles, standards, and related requirements prescribed by him.

(c) Review of systems by General Accounting Office; availability of results; reports to Congress

The General Accounting Office shall from time to time review the accounting systems of the executive agencies. The results of such reviews shall be available to the heads of the executive agencies concerned, to the Secretary of the Treasury, and to the Director of the Office of Management and Budget, and the Comptroller General shall make such reports thereon to the Congress as he deems proper.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 112, 64 Stat. 835; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

CROSS REFERENCES

Accounting for property of executive agencies, Comptroller General to prescribe principles and standards, see section 486 of Title 40, Public Buildings, Property, and Works.

Administrative appropriation and fund accounting, Comptroller General to prescribe the forms, systems, and procedures, see section 49 of this title.

Executive agency action respecting accounting and budget classifications, see section 18c of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 66a, 66b of this title.

§ 66a. Establishment and maintenance of systems

(a) Duties of agency heads; information and controls to be covered

The head of each executive agency shall establish and maintain systems of accounting and internal control designed to provide—

(1) full disclosure of the financial results of the agency's activities;

(2) adequate financial information needed for the agency's management purposes;

(3) effective control over and accountability for all funds, property, and other assets for which the agency is responsible, including appropriate internal audit;

(4) reliable accounting results to serve as the basis for preparation and support of the agency's budget requests, for controlling the execution of its budget, and for providing financial information required by the Office of Management and Budget under section 21 of this title;

(5) suitable integration of the accounting of the agency with the accounting of the Treasury Department in connection with the central accounting and reporting responsibilities imposed on the Secretary of the Treasury by section 66b of this title.

(b) Conformation with standards and requirements prescribed by Comptroller General

The accounting systems of executive agencies shall conform to the principles, standards, and related requirements prescribed by the Comptroller General pursuant to section 66(a) of this title.

(c) Accrual basis

As soon as practicable after August 1, 1956, the head of each executive agency shall, in accordance with principles and standards prescribed by the Comptroller General, cause the accounts of such agency to be maintained on an accrual basis to show the resources, liabilities, and costs of operations of such agency with a view to facilitating the preparation of cost-based budgets as required by section 24 of this title. The accounting system required by this subsection shall include adequate monetary property accounting records as an integral part of the system.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 113, 64 Stat. 836; Aug. 1, 1956, ch. 814, § 2(b), 70 Stat. 783; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

AMENDMENTS

1956—Subsec. (c). Act Aug. 1, 1956, added subsec. (c).

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 65a of this title.

§ 66b. Financial reports

(a) Preparation by Secretary of the Treasury; inclusion of required data; information to be furnished by agencies

The Secretary of the Treasury shall prepare such reports for the information of the President, the Congress, and the public as will present the results of the financial operations of the Government: *Provided*, That there shall be included such financial data as the Director of the Office of Management and Budget may require in connection with the preparation of the Budget or for other purposes of the Office. Each executive agency shall furnish the Secretary of the Treasury such reports and information relating to its financial condition and operations as the Secretary, by rules and regulations, may require for the effective performance of his responsibilities under this section.

(b) Establishment of unified system of accounting and reporting in Treasury Department; exercise of authority under other laws

The Secretary of the Treasury is authorized to establish the facilities necessary to produce the financial reports required by subsection (a) of this section. The Secretary is further authorized to reorganize the accounting functions and install, revise, or eliminate accounting procedures and financial reports of the Treasury Department in order to develop effective and coordinated systems of accounting and financial reporting in the several bureaus and offices of the Department with such concentration of accounting and reporting as is necessary to accomplish integration of accounting results for the activities of the Department and provide the operating center for the consolidation of accounting results of other executive agencies with those of the Department. The authority vested in and the duties imposed upon the Department by sections 75, 162, 1019, and 1029 of this title, section 42 of title 19, section 1733 of title 28, and section 21 of title 41, may be exercised and performed by the Secretary of the Treasury as a part of his broader authority and duties under this section and in such a manner as to provide a unified system of central accounting and reporting on the most efficient and useful basis.

(c) Conformation of central system with standards and requirements prescribed by Comptroller General

The system of central accounting and reporting provided for herein shall be consistent with the principles, standards, and related requirements prescribed by the Comptroller General pursuant to section 66 of this title.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 114, 64 Stat. 836; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

REFERENCES IN TEXT

Section 42 of title 19, referred to in subsec. (b), was repealed by act Aug. 8, 1953, ch. 397, § 2(a), 67 Stat. 507.

CODIFICATION

"Sections 75, 162, 1019, and 1029 of this title, section 42 of title 19, section 1733 of title 28, and section 21 of title 41", referred to in subsec. (b), was, in the original, "sections 10, 15, and 22 of the Act entitled 'An Act making appropriation for the legislative, executive and judicial branches of the Government for the fiscal year ending June thirtieth, eighteen hundred ninety-five, and for other purposes, approved July 31, 1894'."

Section 22 of act July 31, 1894, was originally classified in part to section 667 of title 28. Section 1733 of title 28 was substituted for section 667 on authority of act June 25, 1948, ch. 646, 62 Stat. 869, section 1 of which enacted Title 28, Judiciary and Judicial Procedure.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget. See Reorg. Plan No. 2 of 1970, set out under section 16 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 65a, 66, 66a of this title.

§ 66c. Receipt, retention, and disbursement of public funds

(a) Waiver, by regulations, of requirements of existing law

When the Secretary of the Treasury and the Comptroller General determine that existing procedures can be modified in the interest of simplification, improvement, or economy, with sufficient safeguards over the control and accounting for the public funds, they may issue joint regulations providing for the waiving, in whole or in part, of the requirements of existing law that—

(1) warrants be issued and countersigned in connection with the receipt, retention, and disbursement of public moneys and trust funds; and

(2) funds be requisitioned, and advanced to accountable officers under each separate appropriation head or otherwise.

(b) Regulations for payment of vouchers by disbursing officers; provision for action in event of delinquency

Such regulations may further provide for the payment of vouchers by authorized disbursing officers by means of checks issued against the general account of the Treasurer of the United States: *Provided*, That in such case the regulations shall provide for appropriate action in the event of delinquency by disbursing officers in the rendition of their accounts or for other reasons arising out of the condition of the officers' accounts, including under necessary circumstances, the suspension or withdrawal of authority to disburse.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 115, 64 Stat. 837.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

CROSS REFERENCES

Advances of public moneys, prohibition against, see section 529 of this title.

Rendition of current accounts, see section 78 of this title.

Requisitions for advances, see section 76 of this title.

Treasurer of United States, receipts and disbursements of moneys of the United States, see section 147 of this title.

§ 66d. Discontinuance of certain accounts in General Accounting Office

The Comptroller General is authorized to discontinue the maintenance in the General Accounting Office of appropriation, expenditure, limitation, receipt, and personal ledger accounts when in his opinion the accounting systems and internal control of the executive, legislative, and judicial agencies are sufficient to enable him to perform properly the functions to which such accounts relate.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 116, 64 Stat. 837.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 65a of this title.

SUBCHAPTER III—AUDIT OF FINANCIAL TRANSACTIONS OF EXECUTIVE, LEGISLATIVE, AND JUDICIAL AGENCIES

§ 67. Duty of General Accounting Office

(a) Rules and regulations of Comptroller General; principles and practices to be considered

Except as otherwise specifically provided by law, the financial transactions of each executive, legislative, and judicial agency, including but not limited to the accounts of accountable officers, shall be audited by the General Accounting Office in accordance with such principles and procedures and under such rules and regulations as may be prescribed by the Comptroller General of the United States. In the determination of auditing procedures to be followed and the extent of examination of vouchers and other documents, the Comptroller General shall give due regard to generally accepted principles of auditing, including consideration of the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices of the respective agencies.

(b) Retention by executive agencies and Architect of the Capitol of accounts of accountable officers, contracts, vouchers or other documents

Whenever the Comptroller General determines that the audit shall be conducted at the place or places where the accounts and other records of an executive agency or the Architect of the Capitol are normally kept, he may require any executive agency or the Architect of the Capitol to retain in whole or in part accounts of accountable officers, contracts, vouchers, and other documents, which are required under existing law to be submitted to the General Accounting Office, under such conditions and for such period not exceeding ten years as he may specify, unless a longer period is agreed upon with the executive agency or the

Architect of the Capitol: *Provided,* That under agreements between the Comptroller General and legislative (other than the Architect of the Capitol) and judicial agencies the provisions of this sentence may be extended to the accounts and records of such agencies.

(c) Audit of financial transactions of Architect of the Capitol; reports to Congress

The Comptroller General in auditing the financial transactions of the Architect of the Capitol shall make such audits at such times as he may deem appropriate. For the purpose of conducting such audits, the provisions of section 54 of this title shall be applicable to the Architect of the Capitol. The Comptroller General shall report to the President of the Senate and to the Speaker of the House of Representatives the results of each such audit. All such reports shall be printed as Senate documents.

(Sept. 12, 1950, ch. 946, title I, pt. II, § 117, 64 Stat. 837; Aug. 20, 1964, Pub. L. 88-454, § 105(a), 78 Stat. 551.)

AMENDMENTS

1964—Subsec. (b). Pub. L. 88-454 included the Architect of the Capitol within the scope of the subsection, and inserted the words "(other than the Architect of the Capitol)" following "legislative" in the proviso.

Subsec. (c). Pub. L. 88-454 added subsec. (c).

CROSS REFERENCES

Accounts of United States officers and agents, see section 496 of this title.

Inspection of tax returns by General Accounting Office for purpose of auditing Internal Revenue Service or Bureau of Alcohol, Tobacco and Firearms, see section 6103 of Title 26, Internal Revenue Code.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 2 section 104a; title 26 section 6103.

CHAPTER 2—AUDIT AND SETTLEMENT OF ACCOUNTS

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96. Omitted.
97. Claims for arrears of pay and bounty already paid.
98. Omitted.
99. Affidavits and declarations in bounty cases or claims for back pay; certification of official character and signature of officer taking.
100. Repealed.

Sec.
101. Evidence of honorable discharge returned to officers and enlisted men.
102. Omitted.
103. Accounts of Departments of the Army, Navy, and Air Force.
103a. Disbursing officers of Army, Navy, Air Force, and Marine Corps; designation of deputies.
103b. Death, incapacity or separation from office of disbursing officers of military departments; powers of deputies.
104. Accounts of paymasters of lost or captured public vessels.
105. Repealed.
106. Disbursements by order of commanding officer of Navy.
107. Settlement of expenses of intercourse with foreign nations.
107a. Omitted.
108. Accounting by Navy Department for appropriations for obtaining information from abroad and at home.
109 to 114. Repealed.
115. Compromise of judgments.
116. Papers in suits for delinquencies in United States Postal Service.
117. Officers authorized to administer oaths.
118. Oaths in settlements of postal accounts.
119. Repealed.
120. Omitted.
121. Repealed.
122. Claims on paid checks and warrants; limitations.
123. Regulation of delivery in foreign countries of checks against funds of United States; prohibition in absence of assurance that payee will receive and be able to negotiate check.
124. Withholding export-prohibited checks; release; procedure resulting in deposit in special account for withheld foreign checks.
125. Payments from special deposit account for withheld foreign checks.
126. Application of sections 124 and 125 to checks withheld pursuant to Executive Order or administrative action.
127. Rules and regulations.
128. Checks in payment of salaries or wages or for goods purchased by United States in foreign countries.
129. Limitation period on claims on forged or altered checks and warrants.
130. Allowance of credit in Treasurer's accounts for payment of forged or altered checks or warrants.
131. Limitation period affected by concealment of knowledge of forgery or alteration of checks and warrants.
132. Payment of checks.
(a) Time limitation; deferral pending settlement.
(b) Withdrawal from designated depositories and transfer to consolidated account.
(c) Limitation on claims.
133. Repealed.
134. Transfer to consolidated or receipt account; rules and regulations; transfer to general revenues of District of Columbia.
135. Audit of nonappropriated fund activities.

CROSS REFERENCES

Additional wartime functions of disbursing officers, see sections 492a to 492c of this title.

Government agencies, accounting and auditing, see section 65 et seq. of this title.

§ 71. Public accounts to be settled in General Accounting Office

All claims and demands whatever by the Government of the United States or against it, and all accounts whatever in which the Government of the United States is concerned, either as debtor or creditor, shall be settled and adjusted in the General Accounting Office.

(R.S. § 236; June 10, 1921, ch. 18, title III, § 305, 42 Stat. 24.)

CODIFICATION

R.S. § 236 was from act Mar. 3, 1817, ch. 45, § 2, 3 Stat. 366.

Act Sept. 24, 1917, ch. 56, §§ 12, 13, 40 Stat. 293, 295, relating to auditing of accounts of the military establishment during the war at places other than the seat of government, was omitted from the Code as temporary and obsolete.

AMENDMENTS

1921—Act June 10, 1921, amended section generally, and among other changes, inserted "Government of the" preceding "United States" in two instances and substituted "General Accounting Office" for "Department of the Treasury".

CROSS REFERENCES

Decisions of Comptroller General conclusive on executive agencies, see sections 44 and 74 of this title.

Jurisdiction of claims against the United States by—

Court of Claims of the United States generally, see section 1491 of Title 28, Judiciary and Judicial Procedure.

District courts generally, see section 1346 of Title 28.

Jurisdiction of set-offs and counterclaims by the United States, see sections 1346 and 1503 of Title 28.

Limitations of time on filing claims under this section, see section 71a of this title.

Set-offs by Comptroller General against judgments and claims against the United States, see section 227 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 2, 44, 71a, 237 of this title; title 16 section 831h.

§ 71a. Limitation of time on claims and demands

(1) Every claim or demand (except a claim or demand by any State, Territory, possession or the District of Columbia) against the United States cognizable by the General Accounting Office under sections 71 and 236 of this title shall be forever barred unless such claim, bearing the signature and address of the claimant or of an authorized agent or attorney, shall be received in said office within 6 years after the date such claim first accrued: *Provided*, That when a claim of any person serving in the military or naval forces of the United States accrues in time of war, or when war intervenes within five years after its accrual, such claim may be presented within five years after peace is established.

(2) Whenever any claim barred by subsection (1) of this section shall be received in the General Accounting Office, it shall be returned to the claimant, with a copy of this section, and such action shall be a complete response without further communication.

(Oct. 9, 1940, ch. 788, §§ 1, 2, 54 Stat. 1061; Jan. 2, 1975, Pub. L. 93-604, title VIII, § 801, 88 Stat. 1965.)

CODIFICATION

Subsecs. (1) and (2) of this section are from sections 1 and 2, respectively, of act Oct. 9, 1940.

Section is also set out as section 237 of this title.

AMENDMENTS

1975—Subsec. (1). Pub. L. 93-604 reduced the period within which a claim or demand against the United States has to be filed from ten to six years.

EFFECTIVE DATE OF 1975 AMENDMENT

Section 802 of Pub. L. 93-604 provided that: "The amendment provided for in section 801 [amending this section and section 237 of this title] shall go into effect 6 months after the date of enactment [Jan. 2, 1975] and will have no effect on claims received in the General Accounting Office before that time."

TERMINATION OF WAR AND EMERGENCIES

Joint Res. July 25, 1947, ch. 327, § 3, 61 Stat. 451, provided that in the interpretation of subsec. (1) of this section, the date July 25, 1947, shall be deemed to be the date of termination of any state of war theretofore declared by Congress and of the national emergencies proclaimed by the President on Sept. 8, 1939, and May 27, 1941.

CROSS REFERENCES

Checks drawn on Treasurer of United States or designated depositaries, exception from limitations, see section 132 of this title.

Limitations of actions against the United States, generally, see sections 2401 and 2501 of Title 28, Judiciary and Judicial Procedure.

Meritorious claims to be submitted to Congress by Comptroller General, see section 236 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1, 2, 43, 44, 132 of this title.

§ 72. Settlement of accounts

Accounts shall be examined as follows:

First. The General Accounting Office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Treasury and all bureaus and offices under his direction, all accounts relating to the customs service, public debt, internal revenue, Treasurer and designated depositaries, mints and assay offices, Bureau of Engraving and Printing, Coast Guard, Public Health Service, public buildings, Secret Service, and to all other business within the jurisdiction of the Department of the Treasury, and certify the balances arising thereon to the Secretary of the Treasury.

Second. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Army and all bureaus and offices under his direction, all accounts relating to the military establishment, armories and arsenals, national cemeteries, fortifications, public buildings and grounds formerly under the Chief of Engineers, rivers and harbors, the Military Academy, and to all other business within the jurisdiction of the Department of the Army, and certify the balances arising thereon to the Secretary of the Army.

Third. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Interior, and of all bureaus and offices under his direction, and all accounts relating to Army and Navy pensions, Geological Survey, public lands, Indians, Architect of the Capitol, and to all other business within the jurisdiction of the Department of the Interior, and certify the balances arising thereon to the Secretary of the Interior.

Fourth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Navy, and of all bureaus and offices under his direction, all accounts relating to the Naval Establishment, Marine Corps, Naval Academy, and to all other business within the jurisdiction of the Department of the Navy, and certify the balances arising thereon to the Secretary of the Navy.

Fifth. Repealed. Pub. L. 91-375, § 6(*l*)(1), Aug. 12, 1970, 84 Stat. 782.

Sixth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of Commerce, and of all bureaus and offices under his direction, all accounts relating to the National Bureau of Standards, National Ocean Survey, Patents, Census, and to all other business within the jurisdiction of the Department of Commerce, and certify the balances arising thereon to the Secretary of Commerce.

Seventh. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of Labor and of all bureaus and offices under his direction, and all accounts relating to all other business within the jurisdiction of the Department of Labor, and certify the balances arising thereon to the Secretary of Labor.

Eighth. Said office shall receive and examine all accounts of salaries and incidental expenses of the offices of the Secretary of State, the Attorney General, and the Secretary of Agriculture, and of all bureaus and offices under their direction; all accounts relating to all other business within the jurisdiction of the Departments of State, Justice, and Agriculture; all accounts relating to the Foreign Service, the judiciary, United States courts, judgments of United States courts, Executive Office, Civil Service Commission, Interstate Commerce Commission, District of Columbia, Court of Claims and its judgments, Smithsonian Institution, Territorial governments, the Senate, the House of Representatives, the Public Printer, Library of Congress, Botanic Garden, and accounts of all boards, commissions, and establishments of the Government not within the jurisdiction of any of the executive departments. Said office shall certify the balances arising thereon, according to the character of the account, to the Secretary of the Senate, Clerk of the House of Representatives, Sergeant at Arms of the House of Representatives, or the chief officer of the executive department, commission, board, or establishment concerned.

Ninth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Air Force, and of all bureaus and offices under his direction, all accounts relating to the Department of the Air Force, and to all other business within the jurisdiction of the Department of the Air Force, and certify the balances arising thereon to the Secretary of the Air Force.

Tenth. Said office shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of Defense, and of all bureaus and offices under his direction, all accounts relating to the Department of Defense, and to all other business within the juris-

diction of the Department of Defense, and certify the balances arising thereon to the Secretary of Defense.

(July 31, 1894, ch. 174, § 7, 28 Stat. 206; Feb. 14, 1903, ch. 552, § 2, 32 Stat. 826; Aug. 24, 1912, ch. 389, § 10, 37 Stat. 559; Mar. 4, 1913, ch. 141, § 2, 37 Stat. 737; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; May 24, 1924, ch. 182, § 8, formerly § 1, 43 Stat. 140, renumbered and amended Feb. 23, 1931, ch. 276, § 7, 46 Stat. 1207; Feb. 26, 1925, ch. 339, § 3, 43 Stat. 983; July 3, 1930, ch. 863, § 1, 46 Stat. 1016; June 30, 1932, ch. 314, §§ 501, 502, 47 Stat. 415; May 27, 1936, ch. 463, § 1, 49 Stat. 1380; 1939 Reorg. Plan No. I, § 201, eff. July 1, 1939, 4 F.R. 2728, 53 Stat. 1424; 1939 Reorg. Plan No. II, §§ 2(a), 4(e), eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1432, 1433; 1946 Reorg. Plan No. 3, §§ 101–104, eff. July 16, 1946, 11 F.R. 7875, 60 Stat. 1097; July 26, 1947, ch. 343, title III, § 305, 61 Stat. 508; July 26, 1947, ch. 343, title IV, § 411, as added Aug. 10, 1949, ch. 412, § 11, 63 Stat. 585; Aug. 4, 1949, ch. 393, §§ 1, 20, 63 Stat. 496, 561; 1949 Reorg. Plan No. 3, §§ 1(a), 5(a), eff. Aug. 19, 1949, 14 F.R. 5225, 63 Stat. 1066; 1949 Reorg. Plan No. 5, eff. Aug. 19, 1949, 14 F.R. 5227, 63 Stat. 1067; Aug. 12, 1970, Pub. L. 91-375, § 6(*l*)(1), 84 Stat. 782.)

CODIFICATION

Section is a combination of acts July 31, 1894, ch. 174, § 7, 28 Stat. 206; Feb. 14, 1903, ch. 552, § 2, 32 Stat. 826; Mar. 4, 1913, ch. 141, § 2, 37 Stat. 737, and Aug. 24, 1912, ch. 389, § 10, 37 Stat. 559, all of which, prior to their incorporation into the Code, related to the duties of the different Auditors. The offices of the Auditors were abolished by act June 10, 1921, ch. 18, title III, 310, 42 Stat. 25, and, by section 304, their duties and powers were transferred to the General Accounting Office, except the administrative examination of the accounts and vouchers of the Postal Service, which was transferred to the former Bureau of Accounts of the Post Office Department. See Transfer of Functions note on abolition of that Bureau, below.

The first subdivision is from the first subdivision of section 7 of the act of July 31, 1894, which related to the duties of the Auditor for the Treasury Department. Words "Treasurer and assistant treasurers" were changed to "Treasurer and designated depositaries" to conform to act May 29, 1920, ch. 241, 41 Stat. 654, repealing laws authorizing assistant treasurers. Words "Revenue Cutter Service, Life Saving Service" were changed to "Coast Guard" to conform to former section 1 [now sections 1, 2, 4] of Title 14, Coast Guard. Words "Marine Hospital Service" were changed to "Public Health Service" to conform to section 1 of Title 42, The Public Health and Welfare. Words "Coast and Geodetic Survey," "Light House Board," "Steamboat-Inspection Service, immigration navigation," and "Alaskan fur-seal fisheries" were omitted as superseded by act Feb. 14, 1903, incorporated in the sixth subdivision, and act Mar. 4, 1913, incorporated in the seventh subdivision.

The second, third and fourth subdivisions are from the second, third and fourth subdivisions of section 7 of the act of July 31, 1894, which related to the duties of the Auditors for the War, Interior, and Navy Departments, respectively. Word "patents" was omitted from the third subdivision as superseded by an order of the President, transferring the Patent Office to the Department of Commerce and word "census" as superseded by act Feb. 14, 1903, incorporated in the sixth subdivision.

The first paragraph of the fifth subdivision was from the sixth subdivision of section 7 of the act of July 31, 1894, which related to the duties of the Auditor for the Post Office Department. A provision of the original text of this subdivision that the further duties of such auditor should continue as defined by law, except as modified by the provisions of that act, were omitted as obsolete or unnecessary. The second paragraph of this subdivision was from act Aug. 24, 1912, which provided for audit of the expenditures referred to by the Auditor for the Post Office Department, and which superseded a similar provision of the postal service appropriation act for the preceding year, act Mar. 4, 1911, ch. 241, § 5, 36 Stat. 1340.

The sixth subdivision is from act Feb. 14, 1903, which referred to the Auditor for the State and other Departments. Words "Light House Board" were changed to "Bureau of Lighthouses" to conform to section 711 of Title 33, Navigation and Navigable Waters. Words "Fish Commission" were changed to "Bureau of Fisheries," to conform to the present designation of that bureau, see act Apr. 29, 1926, ch. 195, 44 Stat. 363. Words "Secretary of Commerce and Labor" were changed to "Secretary of Commerce" to conform to act Mar. 4, 1913, ch. 141, § 1, 37 Stat. 736, and words "Department of Labor" and "Immigration" were omitted as superseded by that act.

The seventh subdivision is from act Mar. 4, 1913 which referred to the Auditor for the State and other Departments.

The eighth subdivision is from the fifth subdivision of section 7 of the act of July 31, 1894, which referred to the Auditor for the State and other Departments. Words "the diplomatic and consular service" were changed to "the Foreign Service" to conform to former section 1 of Title 22, Foreign Relations and Intercourse. Words "Department of Labor" and "Fish Commission" were omitted as superseded by act Feb. 14, 1903, incorporated in the sixth subdivision, and act Mar. 4, 1913, incorporated in the seventh subdivision.

The Ninth subdivision, relating to the Secretary of the Air Force, and the Department of the Air Force, was inserted on authority of section 207(f) of Title II of act July 26, 1947, and section 305 of Title III of that act. Act July 26, 1947, among other things, created the Department of the Air Force, with a Secretary at its head, and the sections thereof referred to above provided for transfer to such Secretary and Department of certain functions, etc., of the Secretary of the Army, and Department of the Army, and provided for the applicability of existing laws, orders, regulations, etc., to the functions, etc., transferred. Section 207(f) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956 enacted "Title 10, Armed Forces", which in sections 8010 to 8013 continued Department of the Air Force under the administrative supervision of a Secretary of the Air Force.

The Tenth subdivision, relating to the Secretary of Defense, and the Department of Defense, was inserted on authority of section 411 of title IV of act July 26, 1947, as added by act Aug. 10, 1949, which section is now covered by section 412 of Title 50, War and National Defense, and which, among other things, provides that the powers, duties and responsibilities of the Secretary of Defense under sections 126, 136, 2203 to 2206, 2208 to 2210, 2701, 3014, 5061 and 8014 of Title 10, Armed Forces and section 412 of Title 50, relating to fiscal management within the Department of Defense shall be administered in conformance with the policy and requirements for administration of budgetary and fiscal matters in the Government generally, including accounting and reporting. See section 412 of Title 50, War and National Defense, for additional provisions contained therein.

A provision following the third subdivision of section 7 of the act of July 31, 1894, omitted here, repealed R.S. §§ 273 and 275, and amended R.S. § 456, section 14 of Title 43, Public Lands.

Section 7 of the act of July 31, 1894, largely superseded R.S. § 277, specifying the duties of the six auditors.

Act Oct. 22, 1913, ch. 32, 38 Stat. 209, contained a provision that the money accounts of the Panama Canal should continue to be audited by the Auditor for the War Department. It was omitted from the

Code as obsolete, or as superseded by section 71 of this title, or unnecessary in view of that section, and the general language of the second and eighth subdivisions of this section.

A previous provision, that the accounts for the Isthmian Canal Commission should be audited by the Auditor for the War Department, of act Feb. 3, 1905, ch. 297, § 1, 33 Stat. 647, was superseded by the discontinuance of the Commission by executive order of the President pursuant to the Panama Canal Act of Aug. 24, 1912, ch. 390, § 4, 37 Stat. 561.

A direction to the Commissioner of Agriculture to account and report to the proper accounting officers of the Treasury, in the same manner and at the same times as the heads of executive departments, contained in Act June 16, 1880, ch. 252, § 2, 21 Stat. 296, and repeated in act Mar. 3, 1881, ch. 129, § 2, 21 Stat. 385, may be regarded as superseded by the change of the Department of Agriculture to an executive department, by act Feb. 9, 1889, ch. 122, 25 Stat. 659, and the provision for examination of accounts of the Secretary and of the Department by the Auditor for the State and other Departments, in the Dockery Act of July 31, 1894, incorporated in this section.

The Postal Savings System was discontinued and accounts liquidated by Pub. L. 89-377, § 1.

AMENDMENTS

1976—Fifth subd. Pub. L. 91-375 repealed first par. provisions requiring Postmaster General to examine accounts of salaries and incidental expenses of offices of Postmaster General, and of bureaus and offices under his direction, postal and money-order accounts of postmasters, accounts relating to transportation of the mails, and other business within jurisdiction of Post Office Department and General Accounting Office to audit accounts and certify balances to Postmaster General for accounts of postal revenue and expenditures therefrom and second par. provisions requiring General Accounting Office to audit expenditures in the Postal Savings System.

1949—Act Aug. 4, 1949, reestablished the Coast Guard and repealed acts June 17, 1910, ch. 301, §§ 4, 13, 36 Stat. 537; Jan. 28, 1915, ch. 20, § 1, 38 Stat. 800.

CHANGE OF NAME

The Coast and Geodetic Survey was consolidated with the National Weather Bureau in 1965 to form the Environmental Science Services Administration by Reorg. Plan No. 2 of 1965, eff. July 13, 1965, 30 F.R. 8819, 79 Stat. 1318. The Environmental Science Services Administration was abolished in 1970 and its personnel, property, records, etc., were transferred to the National Oceanic and Atmospheric Administration by Reorg. Plan No. 4 of 1970, eff. Oct. 3, 1970, 35 F.R. 15627, 84 Stat. 2090. By order of the Acting Associate Administrator of the National Oceanic and Atmospheric Administration, 35 F.R. 19249, Dec. 19, 1970, the Coast and Geodetic Survey was redesignated the National Ocean Survey. See notes under section 311 of Title 15, Commerce and Trade.

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-375 effective within 1 year after Aug. 12, 1970, on date established therefor by the Board of Governors of the United States Postal Service and published by it in the Federal Register, see section 15(a) of Pub. L. 91-375, set out as an Effective Date note preceding section 101 of Title 39, Postal Service.

EFFECTIVE DATE OF 1949 AMENDMENT

Amendment of section by act Aug. 4, 1949, effective as of the first day of the third month after the month of approval, August 1949, see section 19 of act Aug. 4, 1949, set out as an Effective date section preceding chapter 1 of Title 14, Coast Guard.

REPEALS

Act Aug. 14, 1912, ch. 288, § 1, 37 Stat. 309, which was formerly set out in the credit to this section, and which changed name of Public Health and Marine Hospital Service of the United States to Public Health Service was repealed by act July 1, 1944, ch. 373, title XIII, § 1313, formerly title VI, § 611, 58 Stat. 714, as renumbered by acts Aug. 13, 1946, ch. 958, § 5, 60 Stat. 1049; Feb. 28, 1948, ch. 83, § 9(b), 62 Stat. 47; July 30, 1956, ch. 779, § 3(b), 70 Stat. 720; Sept. 4, 1964, Pub. L. 88-581, § 4(b), 78 Stat. 919; Oct. 6, 1965, Pub. L. 89-239, § 3(b), 79 Stat. 931; Dec. 24, 1970, Pub. L. 91-572, § 6(b), 84 Stat. 1506; May 16, 1972, Pub. L. 92-294, § 3(b), 86 Stat. 137; Nov. 16, 1973, Pub. L. 93-154, § 2(b)(2), 87 Stat. 604, and repealed by Pub. L. 93-222, § 7(b), Dec. 29, 1973, 87 Stat. 936. Act July 1, 1944, retained the name Public Health Service.

Acts June 17, 1910, ch. 301, §§ 4, 13, 36 Stat. 537, and Jan. 28, 1915, ch. 20, § 1, 38 Stat. 800, formerly set out in the credit to this section, were repealed by act Aug. 4, 1949, effective the first day of the third month after August 1949, as part of the enactment of Title 14, Coast Guard, into positive law. See note set out preceding section 1 of Title 14, Coast Guard.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

For transfer of functions of other officers, employees, and agencies of the Department of Commerce, with certain exceptions, to the Secretary of Commerce, with power to delegate, see Reorg. Plan No. 5 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1263, set out in the Appendix to Title 5, Government Organization and Employees.

The Coast Guard, referred to in the first subdivision, was transferred to the Department of Transportation and all functions, powers, and duties, relating to the Coast Guard, of the Secretary of the Treasury and of other offices and officers of the Department of the Treasury were transfered to the Secretary of Transportation by Pub. L. 89-670, Oct. 15, 1966, 80 Stat. 931, which created the Department of Transportation. See section 1655 of Title 49, Transportation.

The Public Health Service, referred to in the first subdivision, was transferred from the Department of the Treasury to the Federal Security Agency by Reorg. Plan No. I of 1939, set out in the Appendix to Title 5, Government Organization and Employees, and is now in the Department of Health, Education, and Welfare.

The Office of Public Buildings and Grounds, under the direction and control of the Chief of Engineers of the United States Army was abolished, and its functions transferred to the Director of Public Buildings and Public Parks of the National Capitol, under the general direction of the President, by act Feb. 26, 1925, ch. 339, 43 Stat. 983.

The Office of National Parks, Buildings and Reservations was designated the "National Park Service" by act Mar. 2, 1934, ch. 38, § 1, 48 Stat. 389. See Ex. Ord. No. 6166, § 2, June 10, 1933, set out as a note under section 901 of title 5.

The functions, powers and duties of the Commissioner of Pensions, Board of Managers of the National Home for Disabled Volunteer Soldiers, and the Director of the United States Veterans' Bureau were conferred upon and vested in the Administrator of Veterans' Affairs by act July 3, 1930, ch. 863.

Reference to the Bureau of Marine Inspection and Navigation in sixth subdivision was omitted on authority of Reorg. Plan No. 3 of 1946, set out in the Appendix to title 5, which abolished that Bureau.

All functions of all officers of the Department of the Interior and all functions of all agencies and employees of that Department were, with two exceptions, transferred to the Secretary of the Interior, with power vested in him to authorize their performance or the performance of any of his functions by any of those officers, agencies, and employees, by Reorg. Plan No. 3 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1262, set out in the Appendix to title 5.

All executive and administrative functions of the Civil Service Commission were transferred to the Chairman thereof by Reorg. Plan No. 5 of 1949, set out in the Appendix to title 5.

Many of the bureaus, agencies, etc., mentioned in this section have been transferred or abolished by the President's Reorganization Plans promulgated under Reorganization Act of 1939. See section 901 et seq. of title 5.

CROSS REFERENCES

Accounting and reporting in executive agencies, see section 66 et seq. of this title.

Accounts and operations of the Postal Service to be audited by the Comptroller General, see section 2008 of Title 39, Postal Service.

Accounts of customs collector examinable by General Accounting Office, see section 1523 of Title 19, Customs Duties.

Audit of—

Accounts of Government corporations by Comptroller General, see section 850 of this title.

Accounts of Tennessee Valley Authority by Comptroller General, see section 831h of Title 16, Conservation.

Accounts of Veterans' Canteen Service by General Accounting Office see section 4207 of Title 38, Veterans' Benefits.

Vouchers and accounts of the courts and their personnel by the Director of the Administrative Office of the United States Courts, see section 604 of Title 28, Judiciary and Judicial Procedure.

Comptroller General to examine books of contractors or subcontractors for armed forces until three years after final payment, see section 2313 of Title 10, Armed Forces.

Death, resignation or separation from office of Chief Disbursing Officer as affecting settlement, see section 1014 of this title.

Deposit of contracts requiring the advance of money, or connected with the settlement of public accounts in the General Accounting Office, see section 20 of Title 41, Public Contracts.

District accounting and disbursing officer of Foreign Service, see section 813 of Title 22, Foreign Relations and Intercourse.

Duties of—

Comptrollers of the Army, Navy, and Air Force, see sections 3014, 5061, and 8014 of Title 10, Armed Forces.

Comptroller of Defense Department, see section 136 of Title 10.

General Accounting Office to act as conservator of estates of citizens of the United States dying abroad, see section 1175 of Title 22, Foreign Relations and Intercourse.

Payment of amount due deceased officers and enlisted men of the Army, see section 2771 of Title 10, Armed Forces.

Powers and duties of Administrators of Veterans' Affairs, see section 210 of Title 38, Veterans' Benefits.

Regulations of Secretaries of Army, Navy, and Air Force on vouchers for funds expended under contract for research or development, see section 2355 of Title 10, Armed Forces.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 76 of this title.

§ 73. Repealed. Aug. 17, 1950, ch. 735, § 10(a)(2), 64 Stat. 462

Section, R.S. § 277, related to accounts of the Post Office Department, and is now covered by section 2008 et seq. of Title 39, Postal Service.

EFFECTIVE DATE OF REPEAL

Repeal effective on the ninetieth day following Aug. 17, 1950.

§ 74. Certified balances of public accounts; conclusiveness; suspension of items; preservation of adjusted accounts; decision upon questions involving payments

Balances certified by the General Accounting Office, upon the settlement of public accounts, shall be final and conclusive upon the Executive Branch of the Government, except that any person whose accounts may have been settled, the head of the Executive Department, or of the board, commission, or establishment not under the jurisdiction of an Executive Department, to which the account pertains, or the Comptroller General of the United States, may, within a year, obtain a revision of the said account by the Comptroller General of the United States, whose decision upon such revision shall be final and conclusive upon the Executive Branch of the Government. Nothing in this chapter shall prevent the General Accounting Office from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement.

The General Accounting Office shall preserve all accounts which have been finally adjusted, together with all vouchers, certificates, and related papers, until disposed of as provided by law.

Disbursing officers, or the head of any executive department, or other establishment not under any of the executive departments, may apply for and the Comptroller General shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the General Accounting Office in passing upon the account containing said disbursement.

(July 31, 1894, ch. 174, § 8, 28 Stat. 207; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Oct. 25, 1951, ch. 562, § 3(1), 65 Stat. 639.)

REFERENCES IN TEXT

This chapter, referred to in the first undesignated paragraph of this section, was in original "this Act", meaning act July 31, 1894, ch. 174, 28 Stat. 179, popularly known as the Dockery Act. For complete classification of this act to the Code, see Tables volume.

CODIFICATION

Section was part of section 8 of the Dockery Act of July 31, 1894, ch. 174.

A provision at the end of this section, omitted here, repealed R.S. §§ 191 and 270. R.S. § 191, so repealed, made settlements of public accounts in the Treasury Department conclusive upon the executive branch of the Government. R.S. § 270, also repealed thereby, authorized an appeal to the First Comptroller from settlements of postal accounts.

Prior to its incorporation into the Code, section contained further provisions concerning the conclusiveness of balances certified, revision by the Comptroller of the Treasury, and suspension of items of accounts until approval or disapproval by the Comptroller of the Treasury of decisions by Auditors construing stat-

utes. They were omitted as superseded by act June 10, 1921, ch. 18, particularly sections 301, 304, and 310.

In the portion of the original text carried into the first paragraph of this section, the words "an Auditor" were changed to "the General Accounting Office" to conform to the act of June 10, 1921.

In the second paragraph, the words "The Auditors shall, under the direction of the Comptroller of the Treasury," were changed to "the General Accounting Office shall" to conform to the same act.

In the third paragraph the words "the Comptroller of the Treasury" and "the Auditor and the Comptroller of the Treasury" were changed to "the General Accounting Office" for the same reason.

AMENDMENTS

1951—Act Oct. 25, 1951, in second paragraph, inserted "and related papers" and "until disposed of as provided by law".

CROSS REFERENCES

Attorney General to advise Secretaries of military departments, see section 513 of Title 28, Judiciary and Judicial Procedure.

Management and disposition of records, see sections 2901 et seq., 3101 et seq., and 3301 et seq. of Title 44, Public Printing and Documents.

Opinions and advice of Attorney General, see sections 511 and 512 of Title 28, Judiciary and Judicial Procedure.

Public accounts to be settled in General Accounting Office, see section 71 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 75 of this title.

§ 75. Regulations for carrying out provisions

It shall be the duty of the Secretary of the Treasury to make appropriate rules and regulations for carrying out the provisions of section 87 of this title and so much of sections 74, 76, 78, 496, and 514 of this title, as pertains to his duties, and for transferring or preserving books, papers, or other property appertaining to any office or branch of business affected by them.

It shall also be the duty of the heads of the several executive departments and of the proper officers of other Government establishments, not within the jurisdiction of any executive department, to make appropriate rules and regulations to secure a proper administrative examination of all accounts sent to them, as required by section 78 of this title, before their transmission to the General Accounting Office, and for the execution of other requirements of this chapter insofar as the same relate to the several departments or establishments.

(July 31, 1894, ch. 174, § 22, 28 Stat. 210; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

REFERENCES IN TEXT

This chapter, referred to in the second paragraph of this section, was in original "this Act", meaning act July 31, 1894, ch. 174, 28 Stat. 179, popularly known as the Dockery Act. For complete classification of this Act to the Code, see Tables volume.

CODIFICATION

Prior to its incorporation into the Code, the provision of this section as to rules and regulations referred to rules and regulations for carrying out the provisions of that act (act July 31, 1894, ch. 174). So far as it referred to rules and regulations to carry out particular sections of that act, it was repeated in section 1019 of this title.

The second paragraph of this section, prior to its incorporation into the Code, referred to "the Auditors" instead of "the General Accounting Office." The duties of the Auditors are transferred to the General Accounting Office by act June 10, 1921. The provisions of that paragraph are repeated, in part, in section 21 of Title 41, Public Contracts.

CROSS REFERENCES

Regulations of Comptroller General for audit of accounts of executive, legislative and judicial agencies, see section 67 of this title.

Secretary of the Treasury's power under this section to provide unified system of control accounting and reporting, see section 66b of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 66b of this title.

§ 76. Requisitions for advances

Every requisition for an advance of money, before being acted on by the Secretary of the Treasury, shall be sent to the General Accounting Office for action thereon as required by section 78 of this title.

All warrants, when authorized by law and signed by the Secretary of the Treasury, shall be countersigned in the General Accounting Office, and all warrants for the payment of money shall be accompanied either by the certificate, mentioned in section 72 of this title, or by the requisition for advance of money, which certificate or requisition shall specify the particular appropriation to which the same should be charged, instead of being specified on the warrant; and shall also go with the warrant to the Treasurer, who shall return the certificate or requisition to the General Accounting Office, with the date and amount of the draft issued indorsed thereon. Requisitions for the payment of money on all audited accounts, or for covering money into the Treasury, shall not be required. And requisitions for advances of money shall not be countersigned in the General Accounting Office.

(July 31, 1894, ch. 174, § 11, 28 Stat. 209; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section was part of section 11 of the Dockery Act of July 31, 1894.

References in the original text to the Auditors or the Comptroller of the Treasury were changed so as to refer to the General Accounting Office, on authority of act June 10, 1921.

A provision at the end of this section, omitted here, repealed R.S. § 269, which prescribed the duties of the First Comptroller, and so much of R.S. § 305, as required the Register of the Treasury to record warrants. Said repealed provisions were superseded by those of the act of July 31, 1894.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

CROSS REFERENCES

Disapproval of requisition for an advance for delinquency of officer, see section 78 of this title.

Receipt, retention, and disbursement of public funds, waiver of requirements of existing law, see section 66c of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 75 of this title.

§ 77. Charging warrants to appropriation specified

Moneys paid by virtue of such warrants shall be charged to the appropriation so specified in the books of the Secretary of the Treasury and General Accounting Office.

(R.S. § 3675; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 3675 was from acts Sept. 2, 1789, ch. 13, § 6, 1 Stat. 67; Mar. 3, 1809, ch. 28, § 1, 2 Stat. 535.

The first clause of R.S. § 3675, was superseded by act July 31, 1894, ch. 174, § 11, 28 Stat. 209 [section 76 of this title]. So much of the section as required accounts of receipts and expenditures of public money to be kept by the Register was repealed by act July 31, 1894, ch. 174 § 10. The First Comptroller was designated Comptroller of the Treasury by act July 31, 1894, ch. 174, § 4, and his powers and duties were transferred to the General Accounting Office by act June 10, 1921.

§ 78. Rendition of current accounts

Except as otherwise provided by law, all monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within ten days after the end of the month to which they relate, and quarterly and other accounts within twenty days after the period to which they relate, and shall be transmitted to and received by the General Accounting Office within twenty days of their actual receipt at the proper office in Washington in the case of monthly, and sixty days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the General Accounting Office of a requisition for an advance of money, said office shall disapprove the requisition, which said office may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the General Accounting Office's decision as to the sufficiency of these latter reasons. The Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirement of mailing or otherwise sending accounts as aforesaid, within ten or twenty days, or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them. Should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts, an order of the President, or, in the event of the absence from the seat of Government or sickness of the President, an order of the Secretary of the Treasury, in the particular case, shall be necessary to authorize the advance of money requested. This section shall not apply to accounts of the postal revenue and expenditures therefrom, which shall be rendered as required by law.

(July 31, 1894, ch. 174, § 12, 28 Stat. 209; Mar. 2, 1895, ch. 177, § 4, 28 Stat. 807; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section was part of section 12 of the Dockery Act of July 31, 1894, ch. 174.

"Except as otherwise provided by law," was inserted by the Revisers in the 1926 general revision of the Code.

Further provisions at the end of this section, omitted here, repealed R.S. §§ 250 and 272, and amended R.S. § 3672, by striking out part thereof.

R.S. § 250, so repealed by this section, empowered the Secretary of the Treasury to require settlements of accounts of public money within the fiscal year or other fixed period. R.S. § 272, also repealed thereby, required a report to Congress by the First Comptroller of officers failing to make settlement.

The provision of R.S. § 3672, stricken therefrom by that amendment, was superseded by provisions of this section.

References in the original text of this section to the Auditor were changed so as to refer to the General Accounting Office, on authority of act June 10, 1921.

Act Mar. 2, 1895, inserted "in the event of the absence from the seat of Government or sickness of the President, an order of the Secretary of the Treasury".

CROSS REFERENCES

Administrative examination of accounts, see section 82 of this title.

Distinct accounts required, see section 498 of this title.

Failure of officer to render account of public money as embezzlement, see section 643 of Title 18, Crimes and Criminal Procedure.

General Accounting Office to superintend the recovery of debts certified by it to be due to the United States, see section 93 of this title.

Powers and duties of Comptroller of Treasury or the six auditors of the Treasury Department, and the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury, to be vested in General Accounting Office, see section 44 of this title.

Receipt, retention, and disbursement of public funds waiver of requirements of existing law, see section 66c of this title.

Regulations to secure proper administrative examination of accounts, as required by this section, before transmission to the General Accounting Office, see section 75 of this title.

Time for administrative examination of monthly accounts of—

Examination of quarterly accounts of Navy expenditures, see section 80c of this title.

The Army, see sections 80 and 80a of this title.

United States Navy, Marine Corps and Coast Guard, see section 80b of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 75, 76, 80c, 82 of this title; title 41 section 21.

§ 79. Omitted

CODIFICATION

Section, act Mar. 3, 1909, ch. 269, § 10, 35 Stat. 842, which related to the transmission of accounts of United States courts in Alaska by the Attorney General to the Department of Justice was omitted as superseded by sections 604 and 610 of Title 28, Judiciary and Judicial Procedure, conferring general power to supervise administrative matters relating to court personnel and audit accounts of courts upon the Director of the Administrative Office of the United States Courts.

§ 80. Administrative examination of accounts of Army expenditures

The time for examination of monthly accounts, covering expenditures from appropriations for the Army, by the bureaus and offices of the Department of the Army, after the date of actual receipt and before transmitting the same to the General Accounting Office, shall be sixty days, and in time of war may be extended to ninety days by the Comptroller General upon request of the Secretary of the Army.

(Mar. 2, 1901, ch. 803, 31 Stat. 910; July 9, 1918, ch. 143, subch. XVIII, 40 Stat. 892; June 10, 1921, ch. 18, title III, §§ 304, 309, 42 Stat. 24, 25.)

Codification

Section, to and including the words "sixty days," is from act Mar. 2, 1901, and the rest of the section from the act of July 9, 1918,. A reference in the original text to the Auditor for the War Department was changed so as to refer to the General Accounting Office, on authority of act June 10, 1921.

A temporary provision for an extension of the time for examination of the accounts referred to in this section, during a period of one year from the passage of the Act, was made by act Dec. 20, 1899, ch. 1, 31 Stat. 1.

Change of Name

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

Transfer of Functions

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order No. 25 [§ 1o], Oct. 14, 1948.

Termination of War and Emergencies

Joint Res. July 25, 1947, ch. 327, § 3, 61 Stat. 451, provided that in the interpretation of the provision of this section, as amended by section 80a of this title, extending the time for examination of accounts of Army disbursing officers, the date July 25, 1947, shall be deemed to be the date of termination of any state of war theretofore declared by Congress and of the national emergencies proclaimed by the President on Sept. 8, 1939, and May 27, 1941.

§ 80a. Extension of time for examination during war or emergency

The time for examination of monthly accounts covering expenditures by disbursing officers of the Army after the date of actual receipt by bureaus and offices of the Department of the Army and before transmitting the same to the General Accounting Office, as limited by sections 44, 78, 80, and 496 of this title, and notwithstanding the provisions of section 80 of this title, is extended, in time of war or during any emergency declared by Congress or determined by the President and for a period of eighteen months after such war or emergency shall have ceased to exist, from sixty to ninety days.

(Nov. 21, 1941, ch. 499, 55 Stat. 781.)

References in Text

Words "as limited by sections 44, 78, 80, and 496 of this title, and notwithstanding the provisions of section 80 of this title" originally read "as limited by section 12 of the Act of July 31, 1894 (28 Stat. 209), as amended by section 4 of the Act of March 2, 1895 (28 Stat. 807), by the Act of March 2, 1901 (31 Stat. 910), and by the Act of June 10, 1921 (42 Stat. 24), and notwithstanding the provisions of the Act of July 9, 1918 (40 Stat. 892)". For complete distribution of the various acts referred to, see Tables volume.

Change of Name

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

Termination of War and Emergencies

Joint Res. July 25, 1947, ch. 327, § 3, 61 Stat. 451, provided that in the interpretation of the provision of section 80 of this title, as amended by this section, extending the time for examination of accounts of Army disbursing officers, the date July 25, 1947, shall be deemed to be the date of termination of any state of war theretofore declared by Congress and of the national emergencies proclaimed by the President on Sept. 8, 1939, and May 27, 1941.

§ 80b. Administrative examination of accounts of United States Marine Corps expenditures

The time for examination of monthly accounts covering expenditures by disbursing officers and special disbursing agents of the United States Navy, United States Marine Corps, and United States Coast Guard after the date of actual receipt at the administrative office or offices designated to make the examination, and before transmitting the same to the General Accounting Office, as limited by sections 78 and 496 of this title, is extended from twenty to sixty days. In time of war or national emergency and for a period of eighteen months after such war or emergency shall have ceased to exist, the time for examination of such monthly accounts is extended from sixty to ninety days.

(Dec. 26, 1941, ch. 629, 55 Stat. 862; Dec. 23, 1944, ch. 720, 58 Stat. 923.)

Amendments

1944—Act Dec. 23, 1944, substituted "and special disbursing agents of the United States Navy, United States Marine Corps, and United States Coast Guard after the date of actual receipt at the administrative office or offices designated to make the examination," for "of the United States Marine Corps after the date of actual receipt at headquarters, United States Marine Corps,".

Termination of War and Emergencies

Joint Res. July 25, 1947, ch. 327, § 3, 61 Stat. 451, provided that in the interpretation of this section, the date July 25, 1947, shall be deemed to be the date of termination of any state of war theretofore declared by Congress and of the national emergencies proclaimed by the President on Sept. 8, 1939, and May 27, 1941.

§ 80c. Administrative examination of accounts of Navy expenditures; extension of time during war or emergency

The time for examination of quarterly accounts covering expenditures by disbursing officers of the United States Navy after the date of actual receipt in the Bureau of Supplies and Accounts, Navy Department, and before transmitting the same to the General Accounting Office, as limited by sections 78 and 496 of this title, is extended from sixty to ninety days in time of war or during any emergency declared by Congress and for a period of eighteen months after such war or emergency shall have ceased to exist.

(Feb. 20, 1942, ch. 95, 56 Stat. 94.)

TERMINATION OF WAR AND EMERGENCIES

Joint Res. July 25, 1947, ch. 327, § 3, 61 Stat. 451, provided that in the interpretation of this section, the date July 25, 1947, shall be deemed to be the date of termination of any state of war theretofore declared by Congress and of the national emergencies proclaimed by the President on Sept. 8, 1939, and May 27, 1941.

§ 81. Transmission of accounts of marshals

Accounts of United States marshals and other disbursing officers of the Department of Justice shall be transmitted to the General Accounting Office within eighty days after the date of their receipt in the Department of Justice at Washington, District of Columbia.

(Mar. 4, 1907, ch. 2918, § 1, 34 Stat. 1360; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section was a provision of section 1 of the Sundry Civil Appropriation Act for the fiscal year 1908.

TRANSFER OF FUNCTIONS

Functions relating to disbursement by United States marshals which would otherwise have become functions of Treasury Department on July 1, 1940, by virtue of Ex. Ord. No. 6166, as amended, set out in note following section 901 of Title 5, Government Organization and Employees, were transferred to and vested in Department of Justice to be exercised by United States marshals under supervision of Attorney General in accordance with existing statutes pertaining to those functions, by Reorg. Plan No. IV of 1940, § 3, eff. June 30, 1940, 5 F.R. 2421, 54 Stat. 1234, set out in the Appendix to title 5. See, also, sections 13 to 15 of that plan for provisions relating to transfer of functions of department heads, records, property, personnel, and funds.

"The General Accounting Office" was substituted for "the Auditor for the State and other Departments" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 82. Administrative examination of accounts

Except as otherwise provided, on and after August 23, 1912 the administrative examination of all public accounts, preliminary to their audit by the General Accounting Office, shall be made as contemplated by section 78 of this title, and all vouchers and pay rolls shall be prepared and examined by and through the administrative heads of divisions and bureaus in the executive departments and not by the disbursing clerks of said departments, except those vouchers prepared outside of Washington prior to August 23, 1912, may continue to be so prepared and the disbursing officers shall make only such examination of vouchers as may be necessary to ascertain whether they represent legal claims against the United States.

(Aug. 23, 1912, ch. 350, § 1, 37 Stat. 375; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section was a provision of section 1 of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1913.

"Except as otherwise provided," was inserted by the Revisers in the 1926 general revision of the Code.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the accounting officers of the Treasury" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

CROSS REFERENCES

Certifying officers, bond, liability for improper payment and relief by Comptroller General, see section 82c of this title.

Disbursements by officers of executive branch of Government, see section 82b of this title.

Enforcement of liability, see section 82d of this title.

Fiscal Service to furnish addressographed or stenciled lists of persons receiving periodic payments from United States, which lists may consitute vouchers on which Fiscal Service may make payment, notwithstanding this section, see section 82a of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 82a, 82b of this title.

§ 82a. Lists of persons receiving periodic payments; vouchers

On and after May 14, 1937, the provisions of section 82 of this title shall not preclude the furnishing by the Fiscal Service, Treasury Department, at the request of administrative officers, of addressographed or stenciled lists of persons receiving periodic payments from the United States, which lists, as administratively revised and certified, if otherwise in proper form, may constitute the voucher upon which the Fiscal Service may make payment.

(May 14, 1937, ch. 180, title I, 50 Stat. 140; 1940 Reorg. Plan No. III, § 1(a), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Division of Disbursement of Treasury Department was consolidated into Fiscal Service of Treasury Department by Reorg. Plan No. III of 1940, set out in the Appendix to Title 5, Government Organization and Employees.

§ 82a-1. Relief of accountable officers of liability for loss

The General Accounting Office is authorized, after consideration of the pertinent findings and if in concurrence with the determinations and recommendations of the head of the department or independent establishment concerned, to relieve any disbursing or other accountable officer or agent or former disbursing or other accountable officer or agent of any such department or independent establishment of the Government charged with responsibility on account of physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers in his charge, or to authorize the reimbursement, from any appropriation or fund available for purposes of the activity in which the loss or deficiency occurred, of amounts paid subsequent to August 1, 1947, by or on behalf of the officer or agent in restitution of the loss or deficiency, if the head of the department or independent establishment determines (1) that such loss or deficiency occurred while such officer or agent was acting in the discharge of his official duties, or that such loss or deficiency occurred by reason of the act or omission of a subordinate of such officer or agent; and (2) that such loss or deficiency occurred without fault or negligence on the part of such officer or agent. This section shall be applicable only to the actual physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers, and shall not include deficiencies in the accounts of such officers or agents resulting from illegal or erroneous payments. Whenever it is necessary in the opinion of the Comptroller General to restore or otherwise adjust the account of any disbursing or accountable officer or agent or former disbursing or other accountable officer for relief heretofore or hereafter granted under this section, the amount of such relief shall, unless another appropriation is specifically provided therefor, be charged to the appropriation or fund available for the expense of the disbursing or other accountable function at the time the adjustment is effected.

(Aug. 1, 1947, ch. 441, § 1, 61 Stat. 720; Aug. 9, 1955, ch. 694, 69 Stat. 626.)

Amendments

1955—Act Aug. 9, 1955, authorized reimbursement of amounts paid by or on behalf of an officer or agent in restitution of a loss or deficiency, and required that the amount of relief should be charged to the appropriation or fund available for the expense of the disbursing or other accountable function.

Effect on Other Laws

Section 2 of act Aug. 1, 1947 provided that: "This Act [this section] shall not operate to repeal the provisions of the paragraph of the Act entitled 'An Act making appropriations for the naval service for the fiscal year ending June 30, 1920, and for other purposes', approved July 11, 1919, relating to relief of disbursing officers of the Navy (41 Stat. 132; U.S.C. title 31, sec. 105), and the Act entitled 'An Act to authorize relief of disbursing officers of the Army on account of loss or deficiency of Government funds, vouchers, records, or papers in their charge', approved December 13, 1944 (58 Stat. 800; U.S.C., title 31, sec. 95a)."

Cross References

Army disbursing officers, relief of, see section 95a of this title.

Certifying officers, relief by Comptroller General, see section 82c of this title.

Disbursing and certifying officers—

Exemption from liability for advances to defense relocation corporations, see section 82h of this title.

Exemption from liability for overpayments for transportation, see section 82g of this title.

Navy disbursing officers, relief of, see section 95a of this title.

§ 82a-2. Relief of accountable officers

(a) Liability for illegal, improper, or incorrect payments

Whenever (1) any deficiency exists or occurs in the official disbursing accounts of any disbursing officer or former disbursing officer of any department, agency, or independent establishment of the Government in consequence of the making of any illegal, improper, or incorrect payment, and (2) the Comptroller General or any officer of the General Accounting Office designated by the Comptroller General determines, upon his own motion or upon written findings and recommendations made by the head of the department, agency, or independent establishment concerned, or his designees for that purpose, that such payment was not the result of bad faith or lack of due care on the part of such disbursing officer, the Comptroller General or his designee is authorized in his discretion to relieve such disbursing officer of accountability and responsibility, and allow credit in his official disbursing accounts, for such deficiency. Such relief may be denied in any case in which the Comptroller General or his designee determines that the department, agency, or independent establishment concerned has not diligently pursued collection action in accordance with procedures prescribed by the Comptroller General.

(b) Effect of relief of accountable officers on liability or relief of payees, beneficiaries, or recipients of illegal, improper, or incorrect payments

Nothing contained in this section shall (1) affect the liability, or authorize the relief, of any payee, beneficiary, or recipient of any illegal, improper, or incorrect payment, or (2) relieve any such disbursing officer, the head of any department, agency, or establishment, or the Comptroller General of responsibility to pursue collection action against any such payee, beneficiary, or recipient. This section shall not deprive any such disbursing officer of any right which he otherwise may have to obtain relief by any other means with respect to any illegal, improper, or incorrect payment.

(c) Restoration or adjustment of accounts of accountable officers

Whenever it is necessary in the opinion of the Comptroller General to restore or otherwise adjust in the account of any disbursing officer any amount as to which relief is granted under this section, such amount, unless another appropriation is specifically provided therefor, shall be charged to the appropriation or fund available for the expense of the disbursing function at the time the adjustment is effected.

(Aug. 11, 1955, ch. 803, § 1, 69 Stat. 687.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 22 section 2502.

§ 82b. Disbursing officers of executive branch of the Government; examination of vouchers

Notwithstanding the provisions of section 82 of this title, and section 4 of Executive Order Numbered 6166, dated June 10, 1933, disbursing officers under the executive branch of the Government shall (1) disburse moneys only upon, and in strict accordance with, vouchers duly certified by the head of the department, establishment, or agency concerned, or by an officer or employee thereof duly authorized in writing by such head to certify such vouchers; (2) make such examination of vouchers as may be necessary to ascertain whether they are in proper form, duly certified and approved, and correctly computed on the basis of the facts certified; and (3) be held accountable accordingly.

(Dec. 29, 1941, ch. 641, § 1, 55 Stat. 875.)

REFERENCES IN TEXT

Section 4 of Executive Order Numbered 6166, dated June 10, 1933, referred to in the text, is set out under section 901 of Title 5, Government Organization and Employees.

EFFECTIVE DATE

Section 5 of act Dec. 29, 1941, provided that: "This Act [enacting sections 82b, 82c to 82e of this title] shall become effective on the first day of the fourth month following the date of its enactment [Dec. 29, 1941]."

CROSS REFERENCES

Relief of accountable officers, see section 82a-1 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 82e, 82f, 181a of this title; title 48 section 1407g.

§ 82b-1. Statistical sampling procedures in examination of vouchers; adequacy and effectiveness of procedures; liability of certifying or disbursing officers and recipients for illegal, improper, or incorrect payments; collection actions against recipients

(a) Whenever the head of any department or agency of the Government or the Mayor of the District of Columbia determines that economies will result therefrom, such agency head or the Mayor may prescribe the use of adequate and effective statistical sampling procedures in the examination of disbursement vouchers not exceeding such amounts as may from time to time be prescribed by the Comptroller General of the United States; and no certifying or disbursing officer acting in good faith and in conformity with such procedures shall be held liable with respect to any certification or payment made by him on a voucher which was not subject to specific examination because of the prescribed statistical sampling procedure: *Provided*, That such officer and his department or agency have diligently pursued collection action to recover the illegal, improper, or incorrect payment in accordance with procedures prescribed by the Comptroller General. The Comptroller General shall include in his reviews of accounting systems an evaluation of the adequacy and effectiveness of procedures established under the authority of this section.

(b) Nothing contained in this section shall affect the liability, or authorize the relief, of any payee, beneficiary, or recipient of any illegal, improper, or incorrect payment, or relieve any certifying or disbursing officer, the head of any department or agency of the Government, the Mayor of the District of Columbia, or the Comptroller General of responsibility to pursue collection action against any such payee, beneficiary, or recipient.

(Pub. L. 88-521, Aug. 30, 1964, 78 Stat. 700; Pub. L. 93-604, title I, § 101, Jan. 2, 1975, 88 Stat. 1959.)

AMENDMENTS

1975—Subsec. (a). Pub. L. 93-604 substituted reference to Commissioner of the District of Columbia for reference to Commissioners of such District, increased the $100 ceiling to such amounts as may be prescribed from time to time by the Comptroller General, and added provisions requiring the Comptroller General to include in his reviews of accounting systems an evaluation of the adequacy and effectiveness of agency statistical sampling procedures.

TRANSFER OF FUNCTIONS

"Mayor of the District of Columbia" was substituted for "Commissioner of the District of Columbia" pursuant to Pub. L. 93-198, title IV, § 421, Dec. 24, 1973, 87 Stat. 789. The Office of Commissioner of the District of Columbia, as established by Reorg. Plan No. 3 of 1967, eff. Aug. 11, 1967, 32 F.R. 11669, 81 Stat. 948, was abolished as of noon Jan. 2, 1975, by section 711 of Pub. L. 93-198, and replaced by the Office of Mayor of the District of Columbia by section 421 of Pub. L. 93-198, classified to section 1-161 of the District of Columbia Code.

A reference in the original text of subsec. (b) to the Commissioners of the District of Columbia had been changed to refer to the Commissioner of the District of Columbia to conform to the 1975 amendment of subsec. (a) by Pub. L. 93-604.

§ 82c. Certifying officers; accountability; relief by Comptroller General

The officer or employee certifying a voucher shall (1) be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher or its supporting papers and for the legality of the proposed payment under the appropriation or fund involved; and (2) be held accountable for and required to make good to the United States the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by him, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved: *Provided*, That the Comptroller General may, in his discretion, relieve such certifying officer or employee of liability for any payment otherwise proper whenever he finds (1) that the certification was based on official records and that such certifying officer or employee did not know, and by reasonable diligence and inquiry could not have ascertained, the actual facts, or (2) that the obligation was incurred in good faith, that the payment was not contrary to any statutory provision specifically prohibiting payments of the character involved, and that the United States has received value for such

payment: *Provided further,* That the Comptroller General shall relieve such certifying officer or employee of liability for an overpayment for transportation services made to any common carrier covered by section 66 of title 49 whenever he finds that the overpayment occurred solely because the administrative examination made prior to payment of the transportation bill did not include a verification of transportation rates, freight classifications, or land-grant deductions.

(Dec. 29, 1941, ch. 641, § 2, 55 Stat. 875; June 6, 1972, Pub. L. 92-310, title II, § 231(cc), 86 Stat. 213.)

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which required certifying officers to give bonds.

EFFECTIVE DATE

Section effective the first day of the fourth month following Dec. 29, 1941, see section 5 of act Dec. 29, 1941, set out as an Effective Date note under section 82b of this title.

CROSS REFERENCES

Library of Congress, responsibilities of certifying officers, see section 142b of Title 2, The Congress.

Relief of accountable officers, see section 82a-1 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 82e, 82f, 181a of this title; title 22 section 2502; title 48 section 1407g.

§ 82d. Enforcement of liability

The liability of certifying officers or employees shall be enforced in the same manner and to the same extent as now provided by law with respect to enforcement of the liability of disbursing and other accountable officers; and they shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification.

(Dec. 29, 1941, ch. 641, § 3, 55 Stat. 876.)

EFFECTIVE DATE

Section effective the first day of the fourth month following Dec. 29, 1941, see section 5 of act Dec. 29, 1941, set out as an Effective Date note under section 82b of this title.

CROSS REFERENCES

Enforcement of liability of disbursing and other accountable officers, see sections 506, 508, 510, and 511 of this title.

Library of Congress, enforcement of liability of certifying officers, see section 142c of Title 2, The Congress.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 82e, 82f, 181a of this title; title 48 section 1407g.

§ 82e. Disbursing officers excepted from sections 82b and 82c to 82e of this title

Nothing contained in sections 82b and 82c to 82e of this title shall apply to the disbursing functions under the jurisdiction of the Department of the Army, the Navy Department (including the Marine Corps), and the Canal Zone Government, except those pertaining to departmental salaries and expenses in the District of Columbia.

(Dec. 29, 1941, ch. 641, § 4, 55 Stat. 876; Sept. 26, 1950, ch. 1049, § 2(a)(1), 64 Stat. 1038.)

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

The independent agency formerly known as the Panama Canal was redesignated Canal Zone Government by act Sept. 26, 1950.

EFFECTIVE DATE

Section effective the first day of the fourth month following Dec. 29, 1941, see section 5 of act Dec. 29, 1941, set out as an Effective Date note under section 82b of this title.

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance, insofar as they pertain to the Air Force, from the Department of the Army to the Department of the Air Force, see Secretary of Defense Transfer Order No. 11 [§ 1d], May 10, 1948.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 82f, 181a of this title; title 48 section 1407g.

§ 82f. Certifying and disbursing officers' accountability for correctness of computations of certified vouchers

The responsibility and accountability of certifying officers under sections 82b and 82c to 82e of this title shall be deemed to include the correctness of the computations of certified vouchers and disbursing officers shall not be held accountable under section 82b of this title for the correctness of such computations.

(Apr. 28, 1942, ch. 247, title III, 56 Stat. 244.)

§ 82g. Disbursing or certifying officer; exemption from liability for overpayments for transportation

On and after June 1, 1942, no disbursing or certifying officer of the United States shall be held liable for overpayments made for transportation furnished on Government bills of lading or transportation requests when said overpayments are due to the use of improper transportation rates, classifications, or the failure to deduct the proper amount under land-grant laws or equalization and other agreements.

(June 1, 1942, ch. 320, 56 Stat. 306.)

§ 82h. Disbursing and certifying officers; exemption from liability for advances to defense relocation corporations

The Comptroller General of the United States is authorized and directed to allow credit in the accounts of disbursing and certifying officers for advances made in good faith on behalf of the Department of Agriculture to de-

fense relocation corporations and land purchasing associations.

(Aug. 14, 1946, ch. 964, § 6, 60 Stat. 1079.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 7 section 1032.

§ 82i. Limitation on time for final settlement of monthly or quarterly accounts of fiscal officers by General Accounting Office; suspension during war

Effective three years after May 19, 1947, the monthly or quarterly accounts of any disbursing, accountable, or certifying officer of the Government shall be settled by the General Accounting Office within a period of not to exceed three years from the date of the receipt of the account by the General Accounting Office. A copy of the certificate of settlement in each case shall be sent to the officer involved and such settlement shall be final and conclusive on the General Accounting Office after the expiration of three years from the date of receipt of the account to the extent that no further charges or debts shall be raised in such account thereafter except as to moneys which have been or may be lost to the United States due to fraud or criminality on the part of said officer: *Provided*, That nothing in this section shall be construed to prohibit recovery from any payee of public moneys illegally or erroneously paid to such payee or to preclude the recovery from the disbursing, accountable, or certifying officer of any balance found due the Government under a settlement made within the period of three years as provided in this section: *Provided further*, That nothing in this section shall be construed to deprive any such officer of his right at any time to clear his accounts of questioned items in accordance with the provisions of existing law: *Provided further*, That the period of limitation above prescribed shall be regarded as suspended for the duration of any future war in which the United States may be engaged.

(May 19, 1947, ch. 78, 61 Stat. 101; June 6, 1972, Pub. L. 92-310, title II, § 231(ee), 86 Stat. 213.)

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to recovery from the surety of the disbursing, accountable, or certifying officer.

§ 82j. Certifying officers of terminated war agencies in liquidation by Treasury Department; exemption from liability

The Comptroller General of the United States is authorized and directed to allow credit in the accounts of authorized certifying officers of terminated war agencies, in process of liquidation by the Treasury Department on February 9, 1950, for the amounts of suspensions and disallowances, which have been, or may be, raised by the General Accounting Office on account of payments made in accordance with vouchers certified by such certifying officers: *Provided*, That the Secretary of the Treasury or his authorized representative shall certify that in his opinion there is no evidence of fraud or collusion on the part of the certifying officers in connection with the payments.

(Feb. 9, 1950, ch. 6, 64 Stat. 5.)

§ 82k. Certifying officers of terminated war agencies in liquidation by Commerce Department; exemption from liability

The Comptroller General of the United States is authorized and directed to allow credit, in the accounts of authorized certifying officers of terminated war agencies in process of liquidation by the Department of Commerce on June 14, 1950, for the amounts of suspensions and disallowances, which have been, or may be, raised by the General Accounting Office on account of payments made in accordance with vouchers certified by such certifying officers: *Provided*, That the Secretary of Commerce or his authorized representative shall certify that in his opinion there is no evidence of fraud or collusion on the part of the certifying officers in connection with the payments: *Provided further*, That nothing under this section shall operate to relieve from liability to the United States, any payee who has received any payment of Government funds to which he is not entitled.

(June 14, 1950, ch. 233, 64 Stat. 212.)

§ 82l. Certifying officers of terminated war agencies in liquidation by Interior Department; exemption from liability

The Comptroller General of the United States is authorized and directed to allow credit in the accounts of authorized certifying officers of terminated war agencies, in process of liquidation by the Department of the Interior on June 14, 1950, for the amounts of suspensions and disallowances, which have been, or may be, raised by the General Accounting Office on account of payments made in accordance with vouchers certified by such certifying officers: *Provided*, That the Secretary of the Interior or his authorized representative shall certify that in his opinion there is no evidence of fraud or collusion on the part of the certifying officers in connection with the payments.

(June 14, 1950, ch. 234, § 1, 64 Stat. 212.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 82m of this title.

§ 82m. Definition

The expression "terminated war agencies", as used in section 82*l* of this title means the Solid Fuels Administration for War, the Petroleum Administration for War, the War Relocation Authority, the Coal Mines Administration, the Office of the United States High Commissioner to the Philippine Islands, and that part of the functions of the Division of Territories and Island Possessions authorized under the head of "Emergency fund, Territories and island possessions (national defense)" by the joint resolution of December 23, 1941 (55 Stat. 855, 856).

(June 14, 1950, ch. 234, § 2, 64 Stat. 212.)

REFERENCES IN TEXT

The joint resolution of December 23, 1941 (55 Stat. 855, 856) referred to in the text, is Joint Res. Dec. 23, 1941, ch. 621, 55 Stat. 855, which was not classified to the Code.

TERMINATION OF WAR AGENCIES

The Solid Fuels Administration for War, established by Ex. Ord. 9332, Apr. 19, 1943, was terminated by Ex. Ord. 9847, May 6, 1947, effective June 30, 1947.

The Petroleum Administration for War, established by Ex. Ord. 9276, Dec. 2, 1942, was terminated by Ex. Ord. 9718, May 3, 1946, effective May 9, 1946.

The War Relocation Authority, established by Ex. Ord. 9102, Mar. 18, 1942, was terminated by Ex. Ord. 9742, June 25, 1946, effective June 30, 1946.

The Coal Mines Administration, established by order of the Secretary of the Interior July 1, 1943, was abolished by Secretary's Order 1977, Aug. 16, 1944, as amended by Order 1982, Aug. 31, 1944, was reestablished by Ex. Ord. 9728, May 21, 1946, and ceased to exist upon the expiration of the Second War Powers Act on June 30, 1947.

§ 82n. Certifying officers of terminated war agencies in liquidation by Labor Department; exemption from liability

The Comptroller General of the United States is authorized and directed to allow credit in the accounts of authorized certifying officers of terminated war agencies, in process of liquidation by the Department of Labor on April 24, 1951, for the amounts of suspensions and disallowances, which have been, or may be, raised by the General Accounting Office on account of payments made in accordance with vouchers certified by such certifying officers: *Provided*, That the Secretary of Labor or his authorized representative shall certify that the Department of Labor has no evidence of fraud or collusion on the part of the certifying officers in connection with the payments.

(Apr. 24, 1951, ch. 35, 65 Stat. 32.)

§§ 82o, 82p. Omitted

CODIFICATION

Section 82o, act Aug. 23, 1954, ch. 840, § 1, 68 Stat. 774, related to credits in the accounts of certifying officers of terminated war agencies in liquidation on Aug. 23, 1954.

Section 82p, act Aug. 23, 1954, ch. 840, § 2, 68 Stat. 775, defined "authorized certifying officers of terminated war agencies in process of liquidation by the Department of State" and provided for the expiration of authority granted under sections 82o and 82p of this title not later than two years after Aug. 23, 1954.

§ 83. Administrative audit of accounts under Department of Justice

The administrative audit of all expenditures under the control of the Department of Justice shall be made in the Division of Accounts of that department.

(Aug. 23, 1912, ch. 350, § 1, 37 Stat. 404.)

CODIFICATION

Section was a provision of section 1 of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1913.

CROSS REFERENCES

Audit of vouchers and accounts of the courts and their personnel by the Director of the Administrative Office of the United States Courts, see section 604 of Title 28, Judiciary and Judicial Procedure.

§ 84. Rendition of accounts of officers of courts

Before transmission to the General Accounting Office, the accounts of United States attorneys, assistant attorneys, and marshals, made out and approved as required by law, and accounts relating to prisoners convicted or held for trial in any court of the United States, and all other accounts relating to the Department of Justice, shall be sent with their vouchers to the Attorney General and examined under his supervision. Before transmission to the General Accounting Office, the accounts of United States Magistrates, clerks of court and other officers of the courts of the United States, except the Supreme Court of the United States and consular courts, made out and approved as required by law, shall be sent with their vouchers to the Director of the Administrative Office of the United States Courts and examined under his supervision.

(July 31, 1894, ch. 174, § 13, 28 Stat. 210; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; June 25, 1948, ch. 646, § 7, 62 Stat. 986; Oct. 17, 1968, Pub. L. 90-578, title IV, § 402(b)(2), 82 Stat. 1118.)

CODIFICATION

Section was part of section 13 of the Dockery Act of July 31, 1894.

AMENDMENTS

1948—Act June 25, 1958 omitted provisions relating to certain powers and duties which are now vested in the Director of the Administrative Office of the United States Courts.

CHANGE OF NAME

"United States Magistrates" was substituted for "United States Commissioners" pursuant to Pub. L. 90-578, § 402(b)(2), Oct. 17, 1968, 82 Stat. 1118. See chapter 43 (§ 631 et seq.) of Title 28, Judiciary and Judicial Procedure.

EFFECTIVE DATE OF 1948 AMENDMENT

Section 38 of act June 25, 1948, provided that the amendment of this section should be effective Sept. 1, 1948.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the Department of Treasury" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

CROSS REFERENCES

Audit of vouchers and accounts of the courts and their personnel by the Director of the Administrative Office of the United States Courts, see section 604 of Title 28, Judiciary and Judicial Procedure.

§ 85. Transmission of accounts of expenditures in Territories to Secretary of the Interior

The accounts and vouchers relating to the expenditure of the appropriations for government in the Territories shall be transmitted to the Secretary of the Interior for administrative examination and by him passed to the General Accounting Office.

(Mar. 4, 1915, ch. 141, § 1, 38 Stat. 1021; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section was a provision of section 1 of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1916.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the Auditor for the Interior Department" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 86. Accounts presented without administrative examination

In the case of claims presented to the General Accounting Office which have not had an administrative examination, the Comptroller General shall cause them to be examined by two of his subordinates independently of each other.

(July 31, 1894, ch. 174, § 14, 28 Stat. 210; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section was part of the Dockery Act of July 31, 1894.

TRANSFER OF FUNCTIONS

"The General Accounting Office" and "the Comptroller General" were substituted for "an Auditor" and "the Auditor", respectively, on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 87. Papers transmitted with accounts of customs officers

It shall be the duty of the collectors of customs and other officers of customs to transmit, with their accounts, to the officers charged with the settlement of their accounts, all such papers, records, or copies thereof relating to their transactions as officers of customs as the Secretary of the Treasury may direct.

(July 31, 1894, ch. 174, § 20, 28 Stat. 210.)

CODIFICATION

Section was part of the Dockery Act of July 31, 1894.

TRANSFER OF FUNCTIONS

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise in the Bureau of Customs of the Department of the Treasury to which appointments were required to be made by the President with the advice and consent of the Senate were ordered abolished, with such offices to be terminated not later than Dec. 31, 1966, by Reorg. Plan No. 1 of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out in the Appendix to Title 5, Government Organization and Employees. All functions of the offices eliminated were already vested in the Secretary of the Treasury by Reorg. Plan No. 26 of 1950, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to title 5.

CROSS REFERENCES

Forms, systems, and procedure for administrative appropriation and fund accounting, and administrative examination of fiscal officer's accounts and claims against United States, to be prescribed by Comptroller General, see section 49 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 75 of this title.

§ 88. Omitted

CODIFICATION

Section, act July 31, 1894, ch. 174, § 23, 28 Stat. 211, prohibiting the reexamination and payment of claims or accounts disallowed or settled prior to July 31, 1894, was omitted as executed.

§ 89. Property returns by officers

Instead of forwarding to the General Accounting Office returns of public property intrusted to the possession of officers or agents, the Quartermaster General, the Surgeon General, the Chief of Engineers, the Chief of Ordnance, the Chief Signal Officer, the Paymaster General of the Navy, the Commissioner of Indian Affairs, or other like chief officers in any department, by, through, or under whom stores, supplies, and other public property are received for distribution, or whose duty it is to receive or examine returns of such property, shall certify to the General Accounting Office, for debiting on the proper account, any charge against any officer or agent intrusted with public property, arising from any loss, accruing by his fault, to the Government as to the property so intrusted to him.

(Mar. 29, 1894, ch. 49, § 1, 28 Stat. 47; Aug. 24, 1912, ch. 391, § 3, 37 Stat. 591; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

This section and sections 90 to 92 of this title were sections 1 to 4 of act Mar. 29, 1894, entitled "An act to regulate the making of property returns by officers of the Government." Section 5 of the act repealed all inconsistent laws.

That act was one of several suggested, in connection with the Dockery Act of July 31, 1894, ch. 174, §§ 3 to 25, by the joint Committee of Congress to inquire into and examine the status of the laws organizing the Executive Departments, authorized by act Mar. 3, 1893, ch. 211, § 1, 27 Stat. 681.

The words "Commissary General of Subsistence" which appeared in the original text of this section following the words "Quartermaster General" were omitted as superseded by act Aug. 24, 1912, ch. 391, consolidating the office establishments of the Quartermaster General, Commissary General and Paymaster General, and the Quartermaster's Subsistence, and Pay Departments of the Army.

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 25, Oct. 14, 1948, and 40 [App. B (169)], July 22, 1949.

"The General Accounting Office" was substituted for "proper accounting officers of the Treasury Department" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

CROSS REFERENCES

Acceptance of affidavit of commanding officer on settlement of military property accounts, see sections 4838 and 9838 of Title 10, Armed Forces.

Rendition of accounts for examination and transmission thereof to General Accounting Office, see section 78 of this title.

Settlement of paymaster's accounts as to property on lost or captured vessel, see section 104 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 90, 91, 92 of this title.

§ 90. Certificate as to lost property

The certificate required by section 89 of this title shall set forth the condition of such officer's or agent's property returns, that it includes all charges made up to its date and not previously certified, that he has had a reasonable opportunity to be heard and has not been relieved of responsibility; the effect of such certificate, when received, shall be the same as if the facts therein set forth had been ascertained by the General Accounting Office in accounting.

(Mar. 29, 1894, ch. 49, § 2, 28 Stat. 47; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

For history of act Mar. 29, 1894, see Codification note set out under section 89 of this title.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "accounting officers of the Treasury Department" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 91, 92 of this title.

§ 91. Manner of making property returns

The manner of making property returns to or in any administrative bureau or department, or of ascertaining liability for property, under existing laws and regulations, shall not be affected by sections 89 to 92 of this title, except as provided in section 89 of this title; but in all cases arising as to such property so intrusted the officer or agent shall have an opportunity to relieve himself from liability.

(Mar. 29, 1894, ch. 49, § 3, 28 Stat. 47.)

CODIFICATION

For history of act Mar. 29, 1894, see Codification note set out under section 89 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 92 of this title.

§ 92. Regulations

The heads of the several departments are empowered to make and enforce regulations to carry out the provisions of sections 89 to 91 of this title.

(Mar. 29, 1894, ch. 49, § 4, 28 Stat. 47.)

CODIFICATION

For history of act Mar. 29, 1894, see Codification note set out under section 89 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 91 of this title.

§ 93. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 637

Section, acts July 31, 1894, ch. 174, § 4, 28 Stat. 206; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24, authorized the General Accounting Office to superintend recovery of debts due to the United States.

§ 94. Settlement of advance bounties

Any moneys paid by a paymaster in the Army to an enlisted man as an advance bounty shall be allowed in the settlement of the accounts of the paymaster, notwithstanding the discharge of such enlisted man before serving the time required by law to entitle him to payment of such moneys.

(R.S. § 280.)

CODIFICATION

R.S. § 280 is from act Mar. 3, 1863, ch. 78, § 6, 12 Stat. 743.

§ 95. Settlement of accounts of Army officers

The General Accounting Office shall audit and settle the accounts of line officers of the Army, to the extent of the pay due them for their services as such, notwithstanding the inability of any such line officer to account for property intrusted to his possession, or to make his monthly reports or returns, if such office shall be satisfied by the affidavit of the officer or otherwise that the inability was caused by the officer's having been a prisoner in the hands of the enemy, or by any accident or casualty of war.

(R.S. § 278; July 31, 1894, ch. 174, § 3, 28 Stat. 205; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 637.)

CODIFICATION

R.S. § 278 is from Res. Mar. 29, 1867, No. 22, 15 Stat. 25.

REPEALS

Section 3 of act July 31, 1894, set out in the credit to this section, was repealed by section 8(a) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 637.

TRANSFER OF FUNCTIONS

"The General Accounting Office" and "such office" were substituted for "the Second Auditor" and "such Auditor", respectively, on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

CROSS REFERENCES

Property returns by officers of lost property, see sections 89 to 92 of this title.

§ 95a. Relief of disbursing officers of military departments

Whenever (1) any disbursing officer of the Army, Navy, Air Force, or Marine Corps incurs or has incurred a physical loss or deficiency of any Government funds, vouchers, records, or papers in his charge and (2) the Secretary of the department concerned determines that such loss or deficiency occurred while the officer was in line of his duty and that such loss or deficiency occurred without fault or negligence

on his part, the General Accounting Office shall relieve such officer of the liability for such loss or deficiency, or authorize the reimbursement, from any appropriation or fund made available for that purpose, of amounts paid by or on behalf of such officer in restitution of such loss or deficiency. Any determination made by the Secretary of the department concerned under this section shall be conclusive upon the General Accounting Office. No relief may be granted under this section with respect to any deficiency in the accounts of any disbursing officer which results from any illegal or erroneous payment. This section shall not deprive any disbursing officer of any right which he otherwise may have to obtain relief by any other means with respect to any loss or deficiency covered by this section.

(Dec. 13, 1944, ch. 552, 58 Stat. 800; Aug. 11, 1955, ch. 803, § 2(a), 69 Stat. 687.)

AMENDMENTS

1955—Act Aug. 11, 1955, authorized relief of disbursing officers of the Navy, Air Force, or Marine Corps, and reimbursement of amounts paid by or on behalf of such officers, and provided that disbursing officers shall not be deprived of any rights which they may otherwise have to obtain relief.

EFFECT OF OTHER LAWS

Section not affected by section 82a–1 of this title, see section 2 of act Aug. 1, 1947, set out as a note under said section 82a–1.

REIMBURSEMENT OF LOSS OR DEFICIENCY OCCURRING BEFORE AUGUST 11, 1955

Section 2(b) of act Aug. 11, 1955, provided that: "No reimbursement shall be made under the amendment made by subsection (a) [to this section] for any loss or deficiency occurring before the date of enactment of this Act [Aug. 11, 1955]."

VALIDATION OF PAYMENTS MADE PRIOR TO JULY 1, 1942 FOR SUPPORT OF NATIONAL GUARD

Act June 19, 1948, ch. 510, 62 Stat. 488, provided for the validation of payments for the support of the National Guard made by disbursing officers prior to July 1, 1942.

TEMPORARY RELIEF AND CREDITS TO DISBURSING OFFICERS OF ARMY, NAVY, AIR FORCE DEPARTMENTS, AND COAST GUARD

Act July 26, 1947, ch. 338, 61 Stat. 493, as amended by act Mar. 17, 1954, ch. 99, 68 Stat. 29, authorized the Comptroller General of the United States to relieve certain disbursing and certifying officers from accountability or responsibility for losses, occurring between Sept. 8, 1939 and July 1, 1948, of funds, or of accounts, papers, records, vouchers, or data pertaining to said funds, and to allow credits for payments made in good faith with requirements that in cases involving loss or payment of over $2,500, the authority be exercised on the recommendation of the Secretary of the Army, the Secretary of the Navy, the Secretary of the Air Force, or the Secretary of the Treasury and that in cases involving more than $10,000, with the concurrence of the Attorney General.

§ 95b. Removal of charges outstanding in accounts of advances to certain departments

In all cases where relief has been granted or may hereafter be granted to disbursing officers or agents of the Army, Navy, Air Force, and State Department operating under accounts of advances, under the authority of any Act of Congress containing no provisions for the removal of charges outstanding in the accounts of advances of such Departments, and in all cases where charges have been outstanding in the accounts of advances of the aforesaid Departments for two full fiscal years and have been certified by the head of the Department concerned to the Comptroller General as uncollectible, such charges shall be removed by crediting the appropriate account of advances and debiting any appropriation made available therefor to the Department concerned: *Provided*, That nothing contained in this section shall in any way affect the financial liability of any disbursing officer or agent of the United States.

(June 4, 1954, ch. 264, § 1, 68 Stat. 175; June 6, 1972, Pub. L. 92–310, title II, § 231(gg), 86 Stat. 213.)

AMENDMENTS

1972—Pub. L. 92–310 substituted "disbursing officer or agent of the United States" for "disbursing officer, agent, or surety of the United States".

§ 96. Omitted

CODIFICATION

Section, R.S. § 281, authorized proper accounting officers, in settling accounts of the paymasters of the Army, to allow credit for such overpayments made between Apr. 14, 1861, and Mar. 16, 1868, as appeared just, and was omitted as obsolete.

§ 97. Claims for arrears of pay and bounty already paid

Nothing in R.S. § 277 shall be construed to prevent the General Accounting Office from disallowing claims for arrears of pay and bounty in cases where it appears from the records and files that payment in full has already been made to the soldier himself, or to his widow or legal heirs. The action of such office shall be deemed final and conclusive and be subject to revision only by Congress or the proper courts.

(July 16, 1892, ch. 196, § 1, 27 Stat. 194; July 31, 1894, ch. 174, § 7, 28 Stat. 206; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

REFERENCES IN TEXT

R.S. § 277, referred to in the text, was largely superseded by section 7 of act July 31, 1894. See section 72 of this title.

CODIFICATION

Section was a provision of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1893.

Prior to its incorporation into the Code, it read as follows: "Hereafter nothing in section two hundred and seventy-seven of the Revised Statutes shall be construed as to prevent the Second Auditor of the Treasury from disallowing claims for arrears of pay and bounty in cases where it appears from the records and files of his office that payment in full has already been made to the soldier himself, or to his widow or legal heirs: *Provided*, That, if any person whose claim may be disallowed be dissatisfied with the action of the Auditor, he may, within six months, appeal to the Second Comptroller; otherwise the Auditor's action shall be deemed final and conclusive and be subject to revision only by Congress or the proper courts."

R.S. § 277, so far as it related to the Second Auditor, was superseded by act July 31, 1894, ch. 174, incorporated in section 72 of this title. The Second Auditor

was designated Auditor for the War Department by section 3 of that Act. The office of Second Comptroller was abolished and the powers and responsibilities thereof transferred to the Comptroller of the Treasury, by section 4 of the same Act.

TRANSFER OF FUNCTIONS

"The General Accounting Office" and "such office" were substituted for "the Second Auditor of the Treasury" and "Auditor's", respectively, on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 98. Omitted

CODIFICATION

Section, acts Mar. 4, 1907, ch. 2918, § 1, 34 Stat. 1356; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Feb. 13, 1925, ch. 229, § 3, 43 Stat. 939, requiring General Accounting Office in stating balance due for arrears of pay and bounty under act July 29, 1866, ch. 296, 14 Stat. 322, to follow decisions of the Supreme Court or Court of Claims, was omitted as obsolete.

§ 99. Affidavits and declarations in bounty cases or claims for back pay; certification of official character and signature of officer taking

Any and all affidavits and declarations made or used in bounty cases, or in claims against the Government for back pay may be taken by any officer authorized to administer oaths for general purposes in the State, city, or county where said officer resides. If such officer has a seal and uses it upon such paper, no certificate of a county clerk, or prothonotary, or clerk of a court shall be necessary. But when declarations, affidavits, and other papers are verified by justices of the peace and other officers duly authorized by law to administer oaths for general persons,[1] but not required by law to have seals, the official character, signature, and term of service of such justice or other officer shall be certified by the clerk of the county or court of record or other proper officer, under the seal of such county or court or public officer, in the department or bureau in which such papers are to be used; and one such certificate duly filed in such department or bureau, shall be sufficient as to all verifications of such officer during his official term, and all papers heretobefore[1] or hereafter filed shall be subject to this rule.

(July 1, 1890, ch. 646, 26 Stat. 209; Sept. 1, 1890, No. 43, 26 Stat. 679.)

CODIFICATION

The first two sentences of this section are from act of July 1, 1890, which was entitled "An act in relation to oaths in pension and other cases." The second sentence, as originally enacted, contained further provisions concerning cases in which no seal was used. These provisions were superseded by Res. Sept. 1, 1890, No. 43, which amended and construed act of July 1, 1890, as stated in the third sentence.

A reference in the original text of the first sentence to pension cases was omitted as superseded by act July 26, 1892, ch. 255, § 1, 2, 27 Stat. 272, which enacted sections 42 and 43 of former Title 38, Pensions, Bonuses, and Veterans' Relief.

[1]So in original. Words "general persons" and "heretobefore" in last sentence should probably read "general purposes" and "heretofore" respectively.

§ 100. Repealed. June 25, 1948, ch. 645, § 21, 62 Stat. 862

Section, act May 21, 1872, ch. 178, 17 Stat. 137, relating to claim agents withholding discharge papers, is now covered by section 290 of Title 18, Crimes and Criminal Procedure.

EFFECTIVE DATE OF REPEAL

Section 20 of act June 25, 1948, provided that the repeal of this section is effective Sept. 1, 1948.

§ 101. Evidence of honorable discharge returned to officers and enlisted men

In all cases where it has become necessary for any officer or enlisted man of the Army to file his evidence of honorable discharge from the military service of the United States, to secure the settlement of his accounts, the accounting officer with whom it has been filed shall, upon application by said officer or enlisted man, deliver to him such evidence of honorable discharge; but his accounts shall first be duly settled, and the fact, date, and amount of such settlement shall be clearly written across the face of such evidence of honorable discharge, and attested by the signature of the accounting officer before it is delivered.

(R.S. § 282.)

CODIFICATION

R.S. § 282 is from Res. May 4, 1870, No. 42, 16 Stat. 374.

CROSS REFERENCES

Replacement of lost certificate of discharge, see section 1040 of Title 10, Armed Forces.

§ 102. Omitted

CODIFICATION

Section, act June 6, 1900, ch. 791, 31 Stat. 637 (Sundry Civil Appropriation Act for the fiscal year 1901), was a proviso annexed to an appropriation for arrears of pay, bounty, etc., it provided for non-deduction of attorneys' or agents' fees in connection with settlement of claims of officers, soldiers, sailors, and marines, or their representatives, and all other claims for pay and allowances, presented and filed, in which it was the practice on June 6, 1900, to make such deductions, and has been omitted as obsolete.

§ 103. Accounts of Departments of the Army, Navy, and Air Force

The General Accounting Office shall keep all accounts of the receipts and expenditures of the public money in regard to the Departments of the Army, Navy, and Air Force, and of all debts due to the United States on moneys advanced relative to those departments; shall preserve the accounts which shall have been finally adjusted, with their vouchers and certificates, and record all requisitions drawn by the Secretaries of those departments. Said office shall annually, on the first Monday in November, report to the Secretary of the Treasury the application of the money appropriated for the Departments of the Army, Navy, and Air Force, and it shall make such reports concerning the accounts of those departments as the Secretaries of those departments may deem necessary and require.

(R.S. § 283; July 31, 1894, ch. 174, §§ 4, 10, 28 Stat. 205, 208; June 10, 1921, ch. 18, title III,

§ 304, 42 Stat. 24; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 641.)

CODIFICATION

R.S. § 283 is from act Mar. 3, 1817, ch. 45, §§ 5, 6, 3 Stat. 367.

CHANGE OF NAME

The Department of the Air Force was inserted under the authority of section 207(a), (f) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of such act July 26, 1947. Sections 205(a) and 207(a), (f) of act July 26, 1947 were repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces", which in sections 3010 to 3013 and 8010 to 8013 continued the Departments of the Army and Air Force under the administrative supervision of a Secretary of the Army and a Secretary of the Air Force, respectively.

REPEALS

Section 4 of act July 31, 1894, set out in credit to this section, was repealed by section 8(a) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 637.

TRANSFER OF FUNCTIONS

"The General Accounting Office" and "said office" were substituted for "the Auditors charged with the examination of the accounts of the Department of War and of the Navy" and "they", respectively, on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

The office of Second Comptroller was abolished, and the duties, powers and responsibilities thereof transferred to the Comptroller of the Treasury, by act July 31, 1894, ch. 174, § 4, 28 Stat. 205.

§ 103a. Disbursing officers of Army, Navy, Air Force, and Marine Corps; designation of deputies

When, in the opinion of the Secretary of the Army, Navy, or Air Force, the exigencies of the service so require, disbursing officers of the Army, Navy, Air Force, and Marine Corps may, with the approval of the head of their executive department, designate deputies for the purpose of having them make disbursements as their agents, sign checks drawn against their disbursing accounts with the Treasurer of the United States, and discharge all other duties required according to law or regulation to be performed by such disbursing officers, and the agent officer shall be subject, for his official misconduct, to all liabilities and penalties prescribed by law in like cases for the officer for whom he acts as deputy.

(July 3, 1926, ch. 775, 44 Stat. 888; June 6, 1972, Pub. L. 92-310, title II, § 231(bb), 86 Stat. 212.)

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which required disbursing officers to receive the consent of their sureties prior to appointing deputies and which required the deputies to give bonds.

CHANGE OF NAME

The Department of the Air Force was inserted under the authority of section 207(a), (f) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of such act July 26, 1947. Sections 205(a) and 207(a), (f) of act July 26, 1947 were repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces", which in sections 3010 to 3013 and 8010 to 8013 continued the Departments of the Army and Air Force under the administrative supervision of a Secretary of the Army and a Secretary of the Air Force, respectively.

For transfer of certain functions relating to finance, insofar as they pertain to the Air Force, from the Secretary of the Army to the Secretary of the Air Force, see Secretary of Defense Transfer Order No. 11 [§ 1a], May 10, 1948.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Function of disbursement of moneys of United States exercised by any agency has been transferred to Division of Disbursement in Treasury Department. Division of Disbursement has been consolidated in the Fiscal Service of the Treasury Department. See Ex. Ord. No. 6166, § 4, set out under section 901 of Title 5, and Reorg. Plan No. III of 1940, § 1(a)(1), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees.

§ 103b. Death, incapacity or separation from office of disbursing officers of military departments; powers of deputies

In case of the death, incapacity, or separation from office of a disbursing officer of any of the military departments the accounts of such disbursing officer may be continued and payments made in his name by his deputy disbursing officer for a period of time not to extend beyond the last day of the second month following the month in which such death, incapacity or separation shall occur. Such accounts and payments shall be allowed, audited and settled in the manner prescribed by law; and the checks signed in the name of the former disbursing officer shall be honored by the Treasurer of the United States, in the same manner as if the former disbursing officer had continued in office. The former disbursing officer or his estate shall not be subject to any legal liability or penalty for the official acts and defaults of the deputy disbursing officer acting in the name or in the place of the former disbursing officer under this section, but the deputy disbursing officer shall be responsible therefor.

(July 31, 1953, ch. 300, 67 Stat. 296; June 6, 1972, Pub. L. 92-310, title II, § 231(ff), 86 Stat. 213.)

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to the liability of the surety on the official bond of the former disbursing officer, and which related to bonds, and renewal of bonds, of the deputy disbursing officer.

§ 104. Accounts of paymasters of lost or captured public vessels

In every case of the loss or capture of a vessel belonging to the Navy of the United States, the Comptroller General as to money accounts and the Paymaster General of the Navy as to prop-

erty accounts are authorized, in the settlement of the accounts of the paymaster of such vessel, to credit him with such portion of the amount of the provisions, clothing, small stores, and money, with which he stands charged on their books, as said officers shall be satisfied was inevitably lost by such capture or loss of a public vessel; and such paymaster shall be fully exonerated by such credit from all liability on account of the provisions, clothing, small stores, and money so proved to have been captured or lost.

(R.S. § 284; Feb. 18, 1875, ch. 80, § 1, 18 Stat. 317; Mar. 29, 1894, ch. 49, § 1, 28 Stat. 47; July 31, 1894, ch. 174, § 4, 28 Stat. 205; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 637.)

CODIFICATION

R.S. § 284 is from act Mar. 3, 1847, ch. 48, § 6, 9 Stat. 173.

Upon its incorporation into the Code, the words "proper accounting officers of the Treasury" were changed to "Comptroller General as to money accounts and the Paymaster General of the Navy as to property accounts," and the words "the books of the Fourth Auditor of the Treasury" to "their books" to conform to acts Mar. 29, 1894, and June 10, 1921. See sections 44 and 89 of this title. The word "purser" in the last clause was changed to "paymaster" to agree with the first clause.

Act Feb. 18, 1875, substituted "paymaster" for "purser" in the first clause.

REPEALS

Section 4 of act July 31, 1894, set out in the credit to this section, was repealed by section 8(a) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 637.

§ 105. Repealed. Aug. 11, 1955, ch. 803, § 3, 69 Stat. 688

Section, acts July 11, 1919, ch. 9, 41 Stat. 132; June 10, 1921, ch. 18, title III, § 304, 43 Stat. 24; Aug. 7, 1946, ch. 770, § 1(21), 60 Stat. 868, authorized relief of disbursing officers of the Navy, and is now covered by section 95a of this title.

§ 106. Disbursements by order of commanding officer of Navy

Every disbursement of public moneys, or disposal of public stores, made by a disbursing officer pursuant to an order of any commanding officer of the Navy, shall be allowed by the General Accounting Office, in the settlement of the accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of money or disposal of stores in conformity with it; and the commanding officer by whose order such disbursement or disposal was made, shall be held accountable for the same.

(R.S. § 285; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 285 is from Res. Mar. 3, 1849, No. 17, § 2, 9 Stat. 419.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the proper accounting officers of the Treasury" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury to the General Accounting Office. See section 44 of this title.

The functions of the disbursement of money of all agencies, except as to the Department of the Army, Navy Department, and Panama Canal, were transferred to the Division of Disbursements in the Treasury Department by Ex. Ord. 6166, § 4, June 10, 1933, as amended by Ex. Ord. 6728, May 29, 1934, set out as a note under section 901 of Title 5, Government Organization and Employees. The Division of Disbursement was consolidated in the Fiscal Service by Reorg. Plan No. III of 1940, § 1(a)(1), June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5.

§ 107. Settlement of expenses of intercourse with foreign nations

Whenever any sum of money has been or shall be issued, from the Treasury, for the purposes of intercourse or treaty with foreign nations, in pursuance of any law, the President is authorized to cause the same to be duly settled annually with the General Accounting Office, by causing the same to be accounted for, specifically, if the expenditure may, in his judgment, be made public; and by making or causing the Secretary of State to make a certificate of the amount of such expenditure, as he may think it advisable not to specify; and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended.

(R.S. § 291; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 291 is from act Feb. 9, 1793, ch. 4, § 2, 1 Stat. 300.

An appropriation for the fiscal year 1927 to enable the President to meet unforeseen emergencies arising in the Diplomatic and Consular Service, etc., to be expended pursuant to the requirement of this section, was contained in act Apr. 29, 1926, ch. 195, 44 Stat. 335. Similar appropriations were contained in prior acts.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "proper accounting officers of the Treasury" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

CROSS REFERENCES

Comptroller General not entitled to information regarding expenditures made under this section, see section 54 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 54 of this title; title 22 section 2671.

§ 107a. Omitted

CODIFICATION

Section, acts July 9, 1947, ch. 211, title I, § 101, 61 Stat. 282; June 3, 1948, ch. 400, title I, § 101, 62 Stat. 308; July 20, 1949, ch. 354, title I, § 101, 63 Stat. 449; Sept. 6, 1950, ch. 896, ch. III, title I, § 101, 64 Stat. 610; Oct. 22, 1951, ch. 533, title I, § 101, 65 Stat. 577; July 10, 1952, ch. 651, title I, § 101, 66 Stat. 550; Aug. 5, 1953, ch. 328, title I, § 101, 67 Stat. 368; July 2, 1954, ch. 456, title I, § 101, 68 Stat. 414; July 7, 1955, ch. 279, title I, § 101, 69 Stat. 265; June 20, 1956, ch. 414, title I, § 101, 70 Stat. 300, was from annual Department of State Appropriation Acts. Similar provisions were

made permanent, and are now covered by section 2671 of Title 22, Foreign Relations and Intercourse.

§ 108. Accounting by Navy Department for appropriations for obtaining information from abroad and at home

Expenditures by the Department of the Navy from the appropriation for obtaining information from abroad and at home shall be accounted for specifically, if, in the judgment of the Secretary of the Navy, they may be made public, and he shall make a certificate of the amount of such expenditures as he may think it advisable not to specify, and every such certificate shall be deemed a sufficient voucher for the sum therein expressed to have been expended.

(Aug. 29, 1916, ch. 417, 39 Stat. 557.)

CODIFICATION

Section was a provision of the Naval Service Appropriation Act for the fiscal year 1917.

§ 109. Repealed. Aug. 17, 1950, ch. 735, § 10(a)(2), 64 Stat. 462

Section, R.S. § 292, related to collection of debts due Post Office Department, now the United States Postal Service, and is now covered by section 2601 et seq. of Title 39, Postal Service.

EFFECTIVE DATE OF REPEAL

Section 9(c) of act Aug. 17, 1950, provided that the repeal of this section is effective the ninetieth day following Aug. 17, 1950.

§ 110. Repealed. Pub. L. 92-310, title II, § 231(t), June 6, 1972, 86 Stat. 211

Section, acts Feb. 26, 1896, ch. 33, 29 Stat. 25; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Ex. Ord. No. 6166, § 5, June 10, 1933, related to suits on postmasters' bonds.

§§ 111 to 114. Repealed. Aug. 17, 1950, ch. 735 § 10(a)(2)-(4), 64 Stat. 462

Section 111, R.S. § 293, related to accounts of money-order business.

Section 112, R.S. § 294, related to expenses of postmasters.

Section 113, act Mar. 3, 1875, ch. 128, § 4, 18 Stat. 343, related to accounts of expenditures of Post Office Department under appropriations.

Section 114, act July 12, 1876, ch. 179, § 4, 19 Stat. 80, related to reports of financial condition of Post Office Department.

For present provisions relating to funds and accounting of the Postal Service, see section 2001 et seq. of Title 39, Postal Service.

EFFECTIVE DATE OF REPEAL

Section 9(c) of act Aug. 17, 1950, provided that the repeal of this section is effective the ninetieth day following Aug. 17, 1950.

§ 115. Compromise of judgments

Whenever a judgment is obtained for a debt or damages due the United States Postal Service, and it satisfactorily appears that such judgment, or so much thereof as remains unpaid, cannot be collected by due process of law, the Department of Justice may compromise such judgment, and accept in satisfaction less than the full amount thereof.

(R.S. § 295; July 31, 1894, ch. 174, § 3, 28 Stat. 205; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Ex. Ord. No. 6166, § 5, June 10, 1933; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 637.)

CODIFICATION

R.S. § 295 is from act June 8, 1872, ch. 335, § 315, 17 Stat. 325.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(c), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

REPEALS

Section 3 of act July 31, 1894, set out in the credit to this section, was repealed by section 8(a) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 637.

TRANSFER OF FUNCTIONS

Transfer to Department of Justice of function of decision whether to compromise case referred to that Department for prosecution or defense, see Ex. Ord. No. 6166, set out under section 901 of Title 5, Government Organization and Employees.

"The General Accounting Office" was substituted for "the Sixth Auditor" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 116. Papers in suits for delinquencies in United States Postal Service

In case of delinquency of any postmaster, contractor, or other officer, agent, or employee of the United States Postal Service in which suit is brought, the General Accounting Office shall forward to the Department of Justice certified copies of all papers in said office tending to sustain the claim.

(R.S. § 296; July 31, 1894, ch. 174, § 3, 28 Stat. 205; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 637.)

CODIFICATION

R.S. § 296 is from act June 8, 1872, ch. 335, § 311, 17 Stat. 324.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(c), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

REPEALS

Section 3 of act July 31, 1894, set out in the credit of this section, was repealed by section 8(a) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 637.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the Sixth Auditor" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 117. Officers authorized to administer oaths

The proper officers of the General Accounting Office are empowered to administer oaths to witnesses in any case in which they may

deem it necessary for the due examination of the accounts with which they shall be charged.

(R.S. § 297; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 297 is from acts Mar. 3, 1817, ch. 45, § 12, 3 Stat. 368; June 8, 1872, ch. 335, § 24, 17 Stat. 288.

TRANSFER OF FUNCTIONS

"The proper officers of the General Accounting Office" was substituted for "the several auditors" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

CROSS REFERENCES

General authority of officers and clerks of departments to administer oaths to witnesses, see section 303 of Title 5, Government Organization and Employees.

§ 118. Oaths in settlements of postal accounts

Any mayor of a city, justice of the peace, or judge of any court of record in the United States, may administer oaths, in relation to the examination and settlement of the accounts of the United States Postal Service.

(R.S. § 298; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 298 is from act June 8, 1872, ch. 335, § 24, 17 Stat. 288.

CHANGE OF NAME

The Post Office Department and the Postal Service have been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(c), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

TRANSFER OF FUNCTIONS

Prior to its incorporation into the Code, section referred to "the accounts committed to the charge of the Sixth Auditor." The Sixth Auditor was designated Auditor for the Post Office Department by act July 31, 1894, ch. 174, § 3, 28 Stat. 205, and by act June 10, 1921, ch. 18, §§ 304, 310, 42 Stat. 24, 25, the office was abolished and the powers and duties thereof transferred to the General Accounting Office and former Bureau of Accounts. The accounts formerly committed to the charge of the Sixth Auditor were those of the Post Office Department and Postal Service.

§ 119. Repealed. Dec. 3, 1945, ch. 515, § 2, 59 Stat. 594

Section, R.S. §§ 300, 3647; acts May 27, 1908, ch. 206, 35 Stat. 415; Feb. 23, 1909, ch. 174, 35 Stat. 644; June 10, 1921, ch. 18, § 304, 42 Stat. 24, related to allowance of lost checks, and is now covered by section 528 of this title.

EFFECTIVE DATE OF REPEAL

Repeal of section effective Dec. 1, 1945.

§ 120. Omitted

CODIFICATION

Section, act Feb. 13, 1923, ch. 72, 42 Stat. 1231, relating to destruction of paid United States checks and warrants, was omitted as superseded by section 122 of this title and section 3301 et seq. of Title 44, Public Printing and Documents.

§ 121. Repealed. Oct. 25, 1951, ch. 562, § 1(17), 65 Stat. 638

Section, act June 22, 1926, ch. 650, § 1, 44 Stat. 761, related to destruction of paid United States checks and warrants, and is now covered by section 3301 et seq. of Title 44, Public Printing and Documents.

§ 122. Claims on paid checks and warrants; limitations

On and after June 22, 1926, all claims on account of any check, checks, warrant, or warrants appearing from the records of the General Accounting Office or the Treasury Department to have been paid, shall be barred if not presented to the General Accounting Office or the Treasurer of the United States within six years after the date of issuance of the check, checks, warrant, or warrants involved. However, any claims for the proceeds of checks payable in Philippine pesos heretofore issued in payment of claims certified by the Philippine War Damage Commission, shall not be barred if received by the representative of the Chief Disbursing Officer, United States Treasury Department, at Manila, Republic of the Philippines, within six years after the date of issuance of such checks.

(June 22, 1926, ch. 650, § 2, 44 Stat. 761; Aug. 28, 1957, Pub. L. 85-183, § 3(a), 71 Stat. 465.)

AMENDMENTS

1957—Pub. L. 85-183 included presentment of claims to the Treasurer of the United States, and claims for proceeds of checks payable in Philippine pesos issued in payment of claims certified by the Philippine War Damage Commission.

PHILIPPINE WAR DAMAGE COMMISSION

The Philippine War Damage Commission, established by act Apr. 30, 1946, ch. 243, 60 Stat. 128, ceased to exist on Mar. 31, 1951, pursuant to act Sept. 6, 1950, ch. 896, 64 Stat. 595.

CROSS REFERENCES

Limitation period on forged or altered checks and warrants, see sections 129 to 131 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 129 of this title.

§ 123. Regulation of delivery in foreign countries of checks against funds of United States; prohibition in absence of assurance that payee will receive and be able to negotiate check

On and after October 9, 1940, no check or warrant drawn against funds of the United States, or any agency or instrumentality thereof, shall be sent from the United States (including its Territories and possessions) for delivery in a foreign country in any case in which the Secretary of the Treasury determines that postal, transportation, or banking facilities in general, or local conditions in the country to which such check or warrant is to be delivered, are such that there is not a reasonable assurance that the payee will actually receive such check or warrant and be able to negotiate the same for full value: *Provided*, That any check drawn against funds of the United States for benefits under the laws administered by the Veterans' Administration, for delivery in the United States, its Territories, or possessions, to a guardian, curator, conservator, or other

person legally vested with the care of any person in a foreign country, shall be deemed to be drawn for delivery in such foreign country and subject to the provisions of sections 123 to 128 of this title, and the Secretary of the Treasury shall be furnished necessary notification by the Administrator of Veterans' Affairs as to each such check: *Provided further,* That the Administrator of Veterans' Affairs is authorized to except from the provisions of the foregoing proviso any check wherein the application of this amendment would result in reduction, discontinuance, or denial of benefits which otherwise might be used for the care of a dependent of such person.

(Oct. 9, 1940, ch. 796, § 1, 54 Stat. 1086; Dec. 2, 1942, ch. 659, 56 Stat. 1028; Proc. No. 2695, July 4, 1946, 11 F.R. 7517, 60 Stat. 1352.)

CODIFICATION

Reference to the "Commonwealth of the Philippine Islands" was omitted in view of independence of the Philippines proclaimed by the President of the United States in Proc. No. 2695, set out as a note under section 1394 of Title 22, Foreign Relations and Intercourse.

Words "this amendment" in proviso beginning "That the Administrator of Veterans' Affairs is authorized" first appeared in amendment by act Dec. 2, 1942, adding this and preceding proviso.

AMENDMENTS

1942—Act Dec. 2, 1942, added provisos.

PAYMENTS OF ALIENS' BENEFITS WITHHELD UNDER FOREIGN DELIVERY RESTRICTION OF CHECKS AGAINST FEDERAL FUNDS

Persons eligible to benefits when payments are withheld under this section, see Pub. L. 90-248, title I, § 162 (c)(3), Jan. 2, 1968, 81 Stat. 871, set out as a note under section 402 of Title 42, The Public Health and Welfare.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 124, 125, 126, 127, 128 of this title; title 38 sections 3021, 3109; title 42 section 402.

§ 124. Withholding export-prohibited checks; release; procedure resulting in deposit in special account for withheld foreign checks

Any check or warrant, the sending of which is prohibited under the provisions of section 123 of this title, shall be held by the drawer until the close of the calendar quarter next following its date, during which period such check or warrant may be released for delivery if the Secretary of the Treasury determines that conditions have so changed as to provide a reasonable assurance that the payee will actually receive the check or warrant and be able to negotiate it for full value. At the end of such quarter, unless the Secretary of the Treasury shall otherwise direct, the drawer shall transmit all checks and warrants withheld in accordance with the provisions of sections 123 to 128 of this title to the drawee thereof, and forward a report stating fully the name and address of the payee; the date, number, and amount of the check or warrant; and the account against which it was drawn, to the Bureau of Accounts of the Treasury Department. The amounts of such undelivered checks and warrants so transmitted shall thereupon be transferred by the drawee from the account of the drawer to a special deposit account with the Treasurer of the United States entitled "Secretary of the Treasury, Proceeds of Withheld Foreign Checks", at which time such checks and warrants shall be marked "Paid into Withheld Foreign Check Account". Thereafter the drawee shall deliver such checks and warrants, together with other paid checks and warrants, to the Comptroller General of the United States, who shall allow credit therefor in the accounts of the drawer and the drawee.

In the case of checks representing payments under laws administered by the Veterans' Administration, when the amount transferred to the special deposit account on behalf of any individual payee equals $1,000, the amounts of any further checks, except checks under contracts of insurance, payable to such payee under such laws shall be covered into the Treasury as miscellaneous receipts. The deposit in the special deposit account or the covering into the Treasury as miscellaneous receipts, pursuant to the provisions of this section, of the amount of any check issued under laws administered by the Veterans' Administration shall be considered for all purposes, including determinations of rights under section 759 of title 38, as payment to the person entitled thereto.

(Oct. 9, 1940, ch. 796, § 2, 54 Stat. 1086.)

CODIFICATION

"Section 759 of title 38" was substituted for "section 305 of the World War Veterans' Act, 1924, as amended" on authority of Pub. L. 85-857, § 5(a), Sept. 2, 1958, 72 Stat. 1262, the first section of which enacted Title 38, Veterans' Benefits.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 123, 125, 126, 127, 128 of this title; title 38 sections 3021, 3109.

§ 125. Payments from special deposit account for withheld foreign checks

Payment of the amounts which have been deposited in the special deposit account in accordance with section 124 of this title shall be made by checks drawn against such special deposit account by the Secretary of the Treasury, only after the claimant shall have established his right to the amount of the check or warrant to the satisfaction of the Secretary of the Treasury (or, in the case of claims based upon checks representing payments under laws administered by the Veterans' Administration, to the satisfaction of the Administrator of Veterans' Affairs) and the Secretary of the Treasury has determined that there is a reasonable assurance that the claimant will actually receive such check in payment of his claim and be able to negotiate the same for full value.

In the case of the death of the payee of any check in payment of pension, compensation, or emergency officers' retirement pay accruing under laws administered by the Veterans' Ad-

ministration, while the amount thereof remains in the special deposit account, such amount shall, subject to the other conditions of sections 123 to 128 of this title, be payable as follows: (a) Upon death of the veteran, first to the widow; if there is no widow, to his child or children under the age of eighteen at his death; (b) upon death of the widow, to her children under the age of eighteen years at her death; (c) upon the death, prior to disbursement of all or any part of the apportioned amount, of an apportionee of a part of the veteran's pension, compensation, or emergency officers' retirement pay, such apportioned amount not disbursed shall be payable to the veteran; (d) in all other cases no disbursement whatsoever of such pension, compensation, or emergency officers' retirement pay shall be made or allowed except so much as may be necessary to reimburse the person who bore the expense of burial: *Provided, however,* That no disbursement shall be made unless claim therefor be filed in the Veterans' Administration within one year from the date of the death of the person entitled and perfected by the submission of the necessary evidence within six months from the date of the request of the Veterans' Administration therefor. Such benefits shall include only amounts due and unpaid at the time of death under then existing ratings or decisions.

(Oct. 9, 1940, ch. 796, § 3, 54 Stat. 1087.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 123, 124, 126, 127, 128 of this title; title 38 sections 3021, 3029.

§ 126. Application of sections 124 and 125 to checks withheld pursuant to Executive Order or administrative action

The provisions of sections 124 and 125 of this title shall apply to all checks or warrants the delivery of which is now being, or may hereafter be, withheld pursuant to Executive Order Numbered 8389 of April 10, 1940, as amended, as well as to all checks or warrants the delivery of which is now being withheld pursuant to administrative action, which administrative action is ratified and confirmed: *Provided,* That any check or warrant the delivery of which has already been withheld for more than one quarter prior to October 9, 1940, shall be immediately delivered to the drawee thereof for disposition in accordance with the provisions of sections 124 and 125 of this title: *Provided further,* That nothing in sections 123 to 128 of this title shall be construed to dispense with the necessity of obtaining a license to authorize the delivery and payment of checks in payment of claims under section 125 of this title in those cases where a license is now or hereafter may be required by law to authorize such delivery and payment.

(Oct. 9, 1940, ch. 796, § 4, 54 Stat. 1087.)

REFERENCES IN TEXT

Ex. Ord. No. 8389, referred to in text, is set out as a note under section 95a of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 123, 124, 125, 127, 128 of this title; title 38 sections 3021, 3029.

§ 127. Rules and regulations

The Secretary of the Treasury is authorized to prescribe such rules and regulations as he in his discretion may deem necessary or proper for the administration and execution of sections 123 to 128 of this title.

(Oct. 9, 1940, ch. 796, § 5, 54 Stat. 1087.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 123, 124, 125, 126, 128 of this title; title 38 sections 3021, 3029, 3109.

§ 128. Checks in payment of salaries or wages or for goods purchased by United States in foreign countries

Nothing contained in sections 123 to 128 of this title shall be construed as affecting or applying to checks or warrants issued in payment of salaries or wages or for goods purchased by the Government of the United States in foreign countries.

(Oct. 9, 1940, ch. 796, § 6, 54 Stat. 1087.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 123, 124, 125, 126, 127 of this title; title 38 sections 3021, 3029, 3109.

§ 129. Limitation period on claims on forged or altered checks and warrants

No proceeding in any court shall be brought by the United States or by any agency or official of the United States to enforce the liability of any endorser, transferor, or depositary, or financial agent, arising out of a forged or unauthorized signature or endorsement upon or alteration of any check, checks, warrant, or warrants issued by the Secretary of the Treasury, the Postmaster General, the United States Postal Service, the Treasurer and Assistant Treasurers of the United States, or by disbursing officers and agents of the United States, unless such proceeding is commenced within six years after the presentation to the Treasurer of the United States or other drawee of such issued checks or warrants for payment of such check, checks, warrant, or warrants, or unless within that period written notice shall have been given by the United States or an agency thereof to such endorser, transferor, or depositary, or financial agent of a claim on account of such liability. Unless a court proceeding shall have been brought or such notice given within the period prescribed in this section, any claim against such endorser, transferor, or depositary, or financial agent on account of such liability shall be forever barred: *Provided,* That in connection with any claim presented to the General Accounting Office or the Treasurer of the United States within the time limitation prescribed by section 122 of this title, the period within which such a proceeding may be brought or such notice given shall be extended by an additional one hundred and eighty days, and unless such notice shall be given or a court proceeding brought within such extended period any claim against such endorser, transferor, depositary, or financial agent on account of such liability shall be forever barred.

(Mar. 6, 1946, ch. 48, § 1, 60 Stat. 31; Aug. 28, 1957, Pub. L. 85-183, § 3(b), 71 Stat. 465; Aug. 12, 1970, Pub. L. 91-375, § 6(*l*)(2), 84 Stat. 782.)

AMENDMENTS

1970—Pub. L. 91-375 inserted reference to "the United States Postal Service," following "Postmaster General,".

1957—Pub. L. 85-183 inserted "or the Treasurer of the United States" following "General Accounting Office".

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-375 effective within 1 year after Aug. 12, 1970, on date established therefor by the Board of Governors of the United States Postal Service and published by it in the Federal Register, see section 15(a) of Pub. L. 91-375, set out as an Effective Date note preceding section 101 of Title 39, Postal Service.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 130, 131 of this title.

§ 130. Allowance of credit in Treasurer's accounts for payment of forged or altered checks or warrants

The Comptroller General of the United States is authorized and directed to allow credit in the accounts of the Treasurer of the United States for the amount of any check, checks, warrant, or warrants with respect to which court proceedings shall have been barred pursuant to the provisions of sections 129 to 131 of this title upon a showing that the barring of such proceedings did not result from any negligence on the part of the Treasurer of the United States in failing to give the notice required by the provision of section 129 of this title.

(Mar. 6, 1946, ch. 48, § 2, 60 Stat. 31.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 131 of this title.

§ 131. Limitation period affected by concealment of knowledge of forgery or alteration of checks and warrants

If any endorser, transferor, or depositary, or financial agent who is liable to any of the actions mentioned in sections 129 to 131 of this title shall fraudulently conceal the cause of such action from the knowledge of the United States or any agency or official of the United States entitled to bring such action, the action may be commenced at any time within two years after the United States or any agency or official of the United States who is entitled to bring the same shall discover that the United States or any agency or official of the United States had such cause of action, although such action would be otherwise barred by the provisions of sections 129 to 131 of this title.

(Mar. 6, 1946, ch. 48, § 3, 60 Stat. 31.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 130 of this title.

§ 132. Payment of checks

(a) Time limitation; deferral pending settlement

All checks heretofore or hereafter drawn on the Treasurer of the United States, including those drawn by wholly owned and mixed-ownership Government corporations, shall be payable without limitation of time: *Provided*, That where on presentation of any check for payment the Treasurer of the United States is on notice of a doubtful question of law or fact the payment of such check shall be deferred pending settlement by the General Accounting Office.

(b) Withdrawal from designated depositories and transfer to consolidated account

The amount of all checks drawn by authorized officers of the United States on designated depositaries which have not been paid prior to the close of the fiscal year next following the fiscal year in which the checks were issued shall be withdrawn from the accounts with such depositaries and deposited with the Treasurer of the United States for credit to a consolidated account or accounts on the books of the Treasury. Claims for the proceeds of such unpaid checks shall be payable from such consolidated accounts by checks drawn on the Treasurer of the United States pursuant to settlement by the General Accounting Office.

(c) Limitation on claims

The limitation imposed in respect to certain claims or demands against the United States by sections 71a and 237 of this title, shall not be deemed to apply to original or substitute checks heretofore or hereafter drawn on the Treasurer of the United States, including those drawn by wholly owned and mixed-ownership Government corporations, or drawn by authorized officers of the United States on designated depositaries.

(July 11, 1947, ch. 222, § 1, 61 Stat. 308; Aug. 28, 1957, Pub. L. 85-183, § 1, 71 Stat. 464.)

AMENDMENTS

1957—Pub. L. 85-183 amended section generally, and among other changes, permitted payment of all checks without limitation of time, provided for deferring payment where the Treasurer of the United States is on notice of a doubtful question of law or fact, and required withdrawal of amounts of checks drawn by authorized officers of the United States which have not been paid prior to the close of the fiscal year next following the fiscal year in which the checks were issued from designated depositaries and deposit of such amounts to consolidated accounts on the books of the Treasury.

EFFECTIVE DATE

Section 5 of act July 11, 1947, provided that: "This Act [enacting sections 132 to 134 of this title, amending sections 154 and 528 of this title, and repealing sections 149 to 153 and 725t of this title] shall take effect on July 1, 1947."

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING OCTOBER 1, 1976

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning Oct. 1, 1976, for purposes of this section, see section 205(20) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 393, set out as a note under section 5532 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 134 of this title.

§ 133. Repealed. Pub. L. 85-183, § 6, Aug. 28, 1957, 71 Stat. 465

Section, act July 11, 1947, ch. 222, § 2, 61 Stat. 309, related to availability for payment of checks of balances transferred from outstanding-liabilities account to the special-deposit account.

§ 134. Transfer to consolidated or receipt account; rules and regulations; transfer to general revenues of District of Columbia

The Secretary of the Treasury is authorized to transfer, at appropriate intervals, amounts of unpaid checks from the accounts on which drawn to a consolidated account or accounts on the books of the Treasury and to transfer to such consolidated account or accounts the balance of the special deposit account established pursuant to section 132 of this title, which consolidated account or accounts shall be available for the payment of such checks and any unpaid checks heretofore payable from the special deposit account. The Secretary of the Treasury is further authorized to transfer, at appropriate intervals, from the accounts available for the payment of unpaid checks to the appropriate receipt account on the books of the Treasury any amounts not required for the payment of such checks and with the concurrence of the Comptroller General to make such rules and regulations as he may deem necessary or proper for the administration of the provisions of this Act: *Provided*, That in the case of checks issued by the Disbursing Officers of the District of Columbia and the Disbursing Officer of the Corps of Engineers in reference to the disbursement of District funds, the Secretary of the Treasury is authorized to transfer, at appropriate intervals, from the accounts available for the payment of such unpaid checks, to the general revenues of the District of Columbia, any amounts not required for the payment of such checks: *Provided further*, That as to such checks issued on or before June 30, 1955, transfers to the general revenues of the District of Columbia shall be limited to the amount of undelivered checks.

(July 11, 1947, ch. 222, § 3, 61 Stat. 309; Aug. 28, 1957, Pub. L. 85-183, § 2, 71 Stat. 464.)

REFERENCES IN TEXT

This Act, referred to in text, is act July 11, 1947, ch. 222, 61 Stat. 308, which is classified to sections 132 to 134, 154 and 528 of this title. For complete classification of this Act to the Code, see Tables volume.

AMENDMENTS

1957—Pub. L. 85-183 amended section generally, and among other changes, permitted transfer of amounts of unpaid checks to consolidated accounts, and authorized transfer from accounts available for payment of unpaid checks issued by the Disbursing Officers of the District of Columbia and the Disbursing Officer of the Corps of Engineers to the general revenues of the District of Columbia amounts not required for payment of such checks.

EFFECTIVE DATE

Section effective July 1, 1947, see section 5 of act July 11, 1947, set out as an Effective Date note under section 132 of this title.

§ 135. Audit of nonappropriated fund activities

(a) The (1) operations and funds (including central funds) of nonappropriated fund and related activities authorized or operated by an executive agency to sell merchandise or services to military or other Government personnel and their dependents, such as the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, Exchange Councils of the National Aeronautics and Space Administration, commissaries, clubs, and theaters, (2) systems of accounting and internal controls of such funds and activities, and (3) any internal or independent audits or reviews of such funds and activities shall, unless otherwise provided by law, be subject to review by the Comptroller General of the United States in accordance with such principles and procedures and under such rules and regulations as he may prescribe. The Comptroller General and his duly authorized representatives shall have access to those books, accounts, records, documents, reports, files, and other papers, things, or property relevant to funds and activities within this subsection as are deemed necessary by the Comptroller General.

(b) When required by the Comptroller General for such nonappropriated fund and related activities with gross receipts from sales of more than $100,000 a year as he may designate by class, or upon specific request of the Comptroller General in any other case, each executive agency shall furnish promptly a copy of the annual report of any nonappropriated fund or related activity referred to in subsection (a) of this section. If such information is not included in any activity's annual report, such agency shall also furnish a statement showing the yearly financial operations, financial condition, and cash flow, and such other annual information relating to the activity as may be agreed upon by the Comptroller General and the head of the executive agency concerned.

(Pub. L. 93-604, title III, § 301, Jan. 2, 1975, 88 Stat. 1961.)

CHAPTER 3—THE TREASURER

Sec.
141. Treasurer.
142 to 143a. Repealed.
144. Acting Treasurer; Special Assistant Treasurer.
145. Omitted.
146. Divisions of Issue and of Redemption.
147. Treasurer; duties.
148. Payment of salaries of Senators, Members, and officers of Congress.
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155. Transferred.
156. Relief for payments made without negligence.
157. Reimbursement.
(a) Expenses incident to the rendition of authorized services.
(b) Credit to appropriations.
(c) Definitions.

§ 141. Treasurer

There shall be in the Department of the Treasury, a Treasurer of the United States, who shall be appointed by the President, by and with the advice and consent of the Senate.

(R.S. § 301; Mar. 4, 1909, ch. 314, § 7, 35 Stat. 1065; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 641.)

CODIFICATION

R.S. § 301 is from acts Sept. 2, 1789, ch. 12, § 1, 1 Stat. 65; July 23, 1866, ch. 208, § 2, 14 Stat. 206.

REPEALS

Section 7 of act Mar. 4, 1909, set out in the credit to this section, was repealed by section 8(a) of Pub. L. 89-554.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Office of the Treasurer of the United States and certain other offices and agencies and their functions were consolidated into Fiscal Service of Treasury Department, the function of that office to be administered by Treasurer of the United States, by Reorg. Plan No. III of 1940, § 1(a), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees. See, also, sections 8 and 9 of that plan for provisions relating to transfer of records, property, personnel, and funds.

§ 142. Repealed. Pub. L. 92-310, title II, § 231(b), June 6, 1972, 86 Stat. 209

Section, R.S. § 302, required the Treasurer to give a bond in the sum of $150,000.

§§ 143, 143a. Repealed. July 22, 1954, ch. 557, § 1(a), 68 Stat. 496

Section 143, R.S. § 303; act Mar. 4, 1923, ch. 265, 42 Stat. 1488, authorized an Assistant Treasurer of the United States and provided for his appointment.

Section 143a, act Apr. 9, 1926, ch. 110, 44 Stat. 237, changed the title of the Deputy Assistant Treasurer of the United States to Assistant Treasurer of the United States.

§ 144. Acting Treasurer; Special Assistant Treasurer

The Secretary of the Treasury may appoint from among the personnel of the Treasurer's Office any person to be Acting Treasurer during the absence or illness of the Treasurer; and the Secretary of the Treasury may at any time, on the recommendation of the Treasurer, appoint from among the clerks in the Treasurer's Office any one or more of said clerks to be a Special Assistant Treasurer, with authority to sign certificates of deposit, checks, letters, telegrams, and other official documents in connection with the business of the Treasurer's Office, and who shall serve in this capacity without additional salary. Each person so appointed shall, moreover, for the time being, be subject to all the liabilities and penalties prescribed by law for the official misconduct in like cases of the Treasurer.

(R.S. § 304; Mar. 31, 1886, ch. 41, 24 Stat. 9; Apr. 24, 1936, ch. 245, 49 Stat. 1237; July 22, 1954, ch. 557, § 1(b), 68 Stat. 496; June 6, 1972, Pub. L. 92-310, title II, § 231(c), 86 Stat. 209.)

CODIFICATION

R.S. § 304 is from act Mar. 3, 1863, ch. 89, § 1, 12 Stat. 761.

As enacted in the Revised Statutes, section contained only the first clause, providing that the Assistant Treasurer might act in place of the Treasurer. The amendment by act Mar. 31, 1886, ch. 41, consisted in the addition of the further provisions.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which prohibited appointments under this section until the official bond given by the Treasurer was made in terms to cover and apply to the acts and defaults of every person appointed.

1954—Act July 22, 1954, eliminated provisions relating to the Assistant Treasurer.

1936—Act Apr. 24, 1936, substituted provisions relating to the appointment of an Acting Treasurer and Special Assistant Treasurer for provisions relating to the appointment of an Acting Assistant Treasurer.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 145. Omitted

CODIFICATION

Section, act July 16, 1914, ch. 141, § 1, 38 Stat. 471, authorized appointment of such employees in office of Treasurer of United States as were employed under details in said office on July 16, 1914, and has been omitted as executed.

§ 146. Divisions of Issue and of Redemption

There shall be in the Treasury Department, as a part of the office of the Treasurer of the United States, divisions to be designated and known as the Division of Issue and the Division of Redemption, to which shall be assigned, respectively, under such regulations as the Secretary of the Treasury may approve, all records and accounts relating to the issue and redemption of United States notes, gold certificates, silver certificates, and currency certificates. There shall be transferred from the accounts of the general fund of the Treasury of the United States, and taken up on the books of said divisions, respectively, accounts relating to the reserve fund for the redemption of United States notes and Treasury notes, the gold coin held against outstanding gold certificates, the United States notes held against outstanding currency certificates, and the silver dollars held against outstanding silver certificates, and each of the funds represented by these accounts shall be used for the redemption of the notes and certificates for which they are respectively pledged, and shall be used for no other purpose, the same being held as trust funds.

(Mar. 14, 1900, ch. 41, § 4, 31 Stat. 46.)

CODIFICATION

Section was part of the Parity Act of Mar. 14, 1900.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 313, 455 of this title.

§ 147. Treasurer; duties

The Treasurer shall receive and keep the moneys of the United States, and disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned in the General Accounting Office, and not otherwise. He shall take receipts for all moneys paid by him, and shall give receipts for all moneys received by him; and all receipts for moneys received by him shall be indorsed upon warrants signed by the Secretary of the Treasury, without which warrant, so signed, no acknowledgment for money received into the public Treasury shall be valid. He shall render his accounts to the General Accounting Office quarterly, or oftener if required, and shall transmit a copy thereof, when settled, to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the General Accounting Office, or either of them, the inspection of the moneys in his hands.

(R.S. § 305; July 31, 1894, ch. 174, §§ 4, 11, 28 Stat. 205, 209; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 641.)

CODIFICATION

R.S. § 305 is from act Sept. 2, 1789, ch. 12, § 4, 1 Stat. 65.

References in the original text to "either Comptroller" and the "First Comptroller" were changed so as to refer to the "General Accounting Office" because of act July 31, 1894, ch. 174, § 4, abolishing the office of Second Comptroller, and designating the First Comptroller the Comptroller of the Treasury, and act June 10, 1921, ch. 18, transferring the powers and duties of the Comptroller of the Treasury to the General Accounting Office.

REPEALS

Section 4 of act July 31, 1894, set out in the credit to this section, was repealed by section 8(a) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 637.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

CROSS REFERENCES

Receipt, retention, and disbursement of public funds, waiver of requirements of existing law, see section 66c of this title.

§ 148. Payment of salaries of Senators, Members, and officers of Congress

Whenever any appropriation made for the payment of the salaries of Senators, Members, and Delegates in Congress, or the officers and employees of both or either of the Houses thereof, or for the expenses of the same, or any committees thereof, cannot be lawfully disbursed by or through the officers specially charged with such disbursements, such disbursements may be made for the purposes named in said appropriations by the Treasurer of the United States, who shall take proper vouchers therefor and charge such disbursements against such appropriations; and the accounts therefor shall be audited and passed or rejected, as the law may require, in the same manner that similar accounts are or may be required by law to be audited and passed or rejected.

(June 22, 1882, ch. 236, 22 Stat. 108.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§§ 149 to 153. Repealed. July 11, 1947, ch. 222, § 4(a), 61 Stat. 309

Section 149, R.S. § 306, related to liabilities outstanding three or more years.

Section 150, R.S. § 307; act July 31, 1894, ch. 174, § 16, 28 Stat. 210, related to vouchers for drafts remaining unpaid.

Section 151, R.S. §§ 236, 308, related to payment upon presentation of outstanding drafts.

Section 152, R.S. §§ 236, 309, related to accounts of disbursing officers unchanged for three years.

Section 153, R.S. § 310, related to reports of Treasurer and depositaries.

EFFECTIVE DATE OF REPEAL

Repeal of sections 149 to 153 of this title by act July 11, 1947, effective July 1, 1947, see section 5 of act July 11, 1947, set out as an Effective Date note under section 132 of this title.

§ 154. Repealed. Pub. L. 85-183, § 6, Aug. 28, 1957, 71 Stat. 465

Section, acts July 1, 1916, ch. 209, § 5, 39 Stat. 336; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; July 11, 1947, ch. 222, § 4(b), 61 Stat. 309, required the General Accounting Office to report to the Secretary of the Treasury all checks outstanding and unpaid for one full fiscal year after the fiscal year in which issued.

§ 155. Transferred

CODIFICATION

Section, R.S. § 243; acts July 31, 1894, ch. 174, §§ 3, 4, 28 Stat. 205; June 10, 1921, ch. 18, title III, §§ 301, 310, 42 Stat. 23, 25, related to restrictions upon the Treasurer and was transferred to section 1003 of this title.

§ 156. Relief for payments made without negligence

Whenever any check, draft, or warrant, drawn upon the Treasurer of the United States or upon the Treasurer of the United States through any Federal Reserve bank, or any public debt obligation of the United States, including any obligation of any type whatever, the payment of which is guaranteed by, or assumed by, the United States, heretofore has been or hereafter may be paid in due course and without negligence by or on behalf of the Treasurer of the United States, the Treasurer

shall not be liable for any such payment, and the Comptroller General of the United States is authorized and directed to allow credit in the Treasurer's account for such payment: *Provided*, That nothing contained in this section shall be construed to relieve any person, other than the Treasurer of the United States, from any civil or criminal liability now existing or which may hereafter exist on account of any such check, draft, warrant or public debt obligation.

(Aug. 4, 1947, ch. 455, § 3, 61 Stat. 730.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 157. Reimbursement

(a) Expenses incident to the rendition of authorized services

When any service authorized by law and directed by the Secretary of the Treasury is performed or to be performed by the Fiscal Service or the Office of the Treasurer of the United States of the Department of the Treasury for any other Government agency, and no funds have been appropriated to such Service or Office for the performance of such service, the Government agency for which such service is performed or to be performed is authorized to advance for credit or pay to such Service or Office such sums as may be necessary to cover the expenses incident to the rendition of such service.

(b) Credit to appropriations

Notwithstanding the provisions of section 484 of this title, any sums transferred pursuant to subsection (a) of this section may be credited to the appropriations of such Service or Office current at the time of the performance of such service.

(c) Definitions

As used in this section—

(1) the term "Government agency" shall include any department, office, agency, or establishment of the Government other than the Department of the Treasury, and any wholly owned or mixed-ownership Government corporation; and

(2) the term "service" shall include, but shall not be limited to, service rendered in (A) the collection and disbursement of funds, (B) the servicing of bonds, (C) the rendition of accounts, and (D) the keeping of bank and checking accounts.

(Aug. 14, 1950, ch. 705, 64 Stat. 440.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The functions of the disbursement of money of all agencies, except as to the Department of the Army, Navy Department, and Panama Canal, were transferred to the Division of Disbursements in the Treasury Department by Ex. Ord. 6166, § 4, June 10, 1933, as amended by Ex. Ord. 6728, May 29, 1934, set out as a note under section 901 of Title 5, Government Organization and Employees. The Division of Disbursement was consolidated in the Fiscal Service by Reorg. Plan No. III of 1940, § 1(a)(1), June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to title 5.

CHAPTER 4—THE REGISTER

Sec.
161. Register.
162. Duties.
163. Restrictions upon Register.
164 to 166. Repealed.

§ 161. Register

There shall be in the Bureau of the Public Debt of the Fiscal Service in the Department of the Treasury a Register of the Treasury, who shall be appointed by the President, by and with the advice and consent of the Senate.

(R.S. § 312; 1940 Reorg. Plan No. III, § 1(a)(1), (4), eff. June 30, 1940, 4 F.R. 2107, 54 Stat. 1231.)

CODIFICATION

R.S. § 312 is from acts Sept. 2, 1789, ch. 12, § 1, 1 Stat. 65; May 8, 1872, ch. 140, § 13, 17 Stat. 85.

As enacted in the Revised Statutes, section contained a further provision that the Register shall be entitled to a salary of $4,000 a year. The office of Register was continued, with a salary of $4,500, on the reorganization of the Department by act Mar. 3, 1875, ch. 130, § 2, 18 Stat. 397. Subsequent appropriations for the Register were $4,000. See act Jan. 3, 1923, ch. 22, 42 Stat. 1092. These salary provisions were omitted as obsolete and superseded by the Classification Act of 1923, 42 Stat. 1488, which was later repealed and superseded by the Classification Act of 1949, 63 Stat. 954, 972. The Classification Act of 1949 was repealed by Pub. L. 89-554, Sept. 6, 1966, § 8(a), 80 Stat. 632, and reenacted as chapter 51 and subchapter III of chapter 53 of Title 5, Government Organization and Employees. Section 5102 of Title 5 now contains the applicability provisions of the 1949 Act, and section 5103 of Title 5 authorizes the Civil Service Commission to determine the applicability to specific positions and employees.

TRANSFER OF FUNCTIONS

"Bureau of the Public Debt of the Fiscal Service in the Department of the Treasury" was substituted for "Department of the Treasury" on the authority of Reorg. Plan No. III of 1940. That plan, which is set out in the Appendix to Title 5, Government Organization and Employees, consolidated the office of Register of the Treasury and certain other offices and agencies and their functions into the Bureau of the Public Debt of the Fiscal Service of the Treasury Department. See, also sections 8 and 9 of that plan for provisions relating to transfer of records, property, personnel and funds.

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 162. Duties

The duties of the Register of the Treasury shall be such as are required of him in connection with the public debt and such further duties as may be prescribed by the Secretary of the Treasury.

(July 31, 1894, ch. 174, § 10, 28 Stat. 208.)

CODIFICATION

Section was part of section 10 of the Dockery Act of July 31, 1894.

A further provision of that section repealed R.S. § 313, specifying the duties of the Register.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 66b of this title.

§ 163. Restrictions upon Register

No person appointed to the office of Register of the Treasury shall directly or indirectly be concerned or interested in carrying on the business of trade or commerce, or be owner in whole or in part of any sea vessel, or purchase by himself, or another in trust for him, any public lands or other public property, or be concerned in the purchase or disposal of any public securities of any State, or of the United States, or take or apply to his own use any emolument or gain for negotiating or transacting any business in the Treasury Department, other than what shall be allowed by law; and every person who offends against any of the prohibitions of this section shall be deemed guilty of a high misdemeanor and forfeit to the United States the penalty of three thousand dollars, and shall upon conviction be removed from office, and forever thereafter be incapable of holding any office under the United States; and if any other person than a public prosecutor shall give information of any such offense, upon which a prosecution and conviction shall be had, one-half the aforesaid penalty of three thousand dollars, when recovered, shall be for the use of the person giving such information.

(R.S. § 243; July 31, 1894, ch. 174, §§ 3, 4, 28 Stat. 205; June 10, 1921, ch. 18, title III, §§ 301, 310, 42 Stat. 23, 25; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 641.)

CODIFICATION

R.S. § 243 is from act Sept. 2, 1789, ch. 12, § 8, 1 Stat. 67.

R.S. § 243, as applicable to offices of Secretary of the Treasury and of Register, is set out as section 1003 of this title.

REPEALS

Sections 3 and 4 of act July 31, 1894, set out in the credit to this section, were repealed by section 8(a) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 637.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§§ 164 to 166. Repealed. July 22, 1954, ch. 557, § 2, 68 Stat. 496

Section 164, R.S. § 314; act Mar. 4, 1923, ch. 265, 42 Stat. 1488, provided for office of assistant register in the office of the Register of the Treasury.

Section 165, R.S. § 315, related to duties of assistant register.

Section 166, Joint Res. No. 1, Dec. 13, 1892, 27 Stat. 752, provided for appointment of temporary acting assistant register during absence of the register.

CHAPTER 5—THE BUREAU OF ENGRAVING AND PRINTING

SUBCHAPTER I—GENERALLY

Sec.
171. Powers of and reports by director.
172. Repealed.
173. Omitted.
174. Impressions of portraits.
175. Engraved plates of portraits of deceased Senators and Representatives.
176. Repealed.
177. Bonds, notes, and checks; printing on presses and power presses directed by Secretary of Treasury; internal revenue stamps.
178. Repealed.
179. Omitted.
180. Night differential pay for employees in clerical-mechanical service.

SUBCHAPTER II—FINANCING OF BUREAU OPERATIONS

181. Reimbursement for work performed; prompt payment.
181a. Revolving fund.
(a) Establishment and capitalization.
(b) Assumption of obligations and commitments.
(c) Composition.
(d) Financing of operation and maintenance costs.
(e) Disposition of surplus.
(f) Establishment of special deposit account.
181b. Business-type budget.
181c. Accounting and internal control.
181d. Audits.
181e. Delegation of authority by Secretary of the Treasury.

SUBCHAPTER I—GENERALLY

§ 171. Powers of and reports by director

All the business of the Bureau of Engraving and Printing shall be under the immediate control of the director of said bureau, subject to the direction of the Secretary of the Treasury, and the director of the said bureau shall report to and be responsible directly to the Secretary of the Treasury.

(June 4, 1897, ch. 2, § 1, 30 Stat. 18.)

CODIFICATION

Section was a proviso annexed to an appropriation for engravers, etc., in the Sundry Civil Appropriation Act for the fiscal year 1898.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 172. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 636

Section, acts July 6, 1892, ch. 154, 27 Stat. 87; June 4, 1897, ch. 2, § 1, 30 Stat. 18, related to leave of absence for employees of the Bureau of Engraving.

§ 173. Omitted

CODIFICATION

Section, acts June 8, 1896, ch. 373, 29 Stat. 275; June 4, 1897, ch. 2, § 1, 30 Stat. 18, which related to leaves of absence for employees of the Bureau of Engraving and Printing, including compositors and pressmen employed in the awards division thereof, has been omitted from the Code as covered by section 6301 et seq. of Title 5, Government Organization and Employees.

§ 174. Impressions of portraits

The Secretary of the Treasury, at the request of a Senator, Representative, or Delegate in Congress, the head of a department or bureau, art association, or library, may furnish impressions from any portrait or vignette which is now, or may be a part of the engraved stock of the Bureau of Engraving and Printing, at such rates and under such conditions as he may deem necessary to protect the public interests.

(Dec. 22, 1879, ch. 2, 21 Stat. 59.)

CODIFICATION

Section was an act entitled "An act relating to printing impressions from portraits and vignettes".

§ 175. Engraved plates of portraits of deceased Senators and Representatives

The Secretary of the Treasury may deliver the engraved plates of portraits that have been or may be made of deceased Senators and Representatives in Congress, to their heirs or legal representatives on such terms and conditions as he may determine.

(July 1, 1916, ch. 209, § 1, 39 Stat. 275.)

CODIFICATION

Section was a provision in the Sundry Civil Appropriation Act for the fiscal year 1917.

§ 176. Repealed. Aug. 4, 1950, ch. 558, § 8(b), 64 Stat. 410

Section, act Aug. 4, 1886, ch. 902, § 1, 24 Stat. 227, related to disposition of receipts for miscellaneous work.

EFFECTIVE DATE OF REPEAL

Repeal of section by act Aug. 4, 1950, effective July 1, 1951, see section 8(d) of act Aug. 4, 1950, set out as an Effective Date note under section 181 of this title.

§ 177. Bonds, notes, and checks; printing on presses and power presses directed by Secretary of Treasury; internal revenue stamps

Checks, the backs and tints of all United States bonds, the backs and tints of all United States paper money, and the backs and tints of bonds and paper money issued by any of the insular possessions of the United States, shall be printed from intaglio plates and on such plate printing presses as may be directed by the Secretary of the Treasury, said presses to be operated by plate printers, except that checks and tints may be printed by any desired process: *Provided*, That the Secretary of the Treasury is authorized to print from plates of more than four subjects each upon power presses the fronts and backs of any paper money, bonds, or other printed matter on or after January 3, 1923, authorized to be executed at the Bureau of Engraving and Printing: *Provided further*, That the Secretary of the Treasury may, in his discretion, apply motors to hand-roller presses that were on August 24, 1912, or thereafter operated in the Bureau of Engraving and Printing, but such presses, if equipped with motors, shall be regarded as hand-roller presses within the meaning of this section.

(Aug. 24, 1912, ch. 355, § 1, 37 Stat. 430; Jan. 3, 1923, ch. 22, 42 Stat. 1099.)

CODIFICATION

The first proviso of this section is from the act of Jan. 3, 1923, and the rest of the section from act Aug. 24, 1912.

Act Aug. 24, 1912, contained two additional provisos, omitted as superseded or obsolete, which read as follows: "Provided, That the backs of all United States paper money shall be printed from four-subject plates, and the faces of all internal-revenue stamps now printed from intaglio plates on hand-roller or power plate printing presses shall continue to be printed from intaglio plates on hand-roller or power plate printing presses, as the Secretary of the Treasury may determine, said presses to be operated by plate printers: Provided further, That should the Secretary of the Treasury decide to print on the aforesaid power plate printing presses any of the classes of work hereinbefore permitted to be printed on such presses, not more than one-fifth of the total number of hand-roller presses required to produce the estimated quantity of such work in any fiscal year shall be displaced in such fiscal year." The provision taken from act Jan. 3, 1923, was followed in that act by a provision, presumably omitted as temporary and obsolete, that the Secretary, in the exercise of the authority thereby conferred, should reduce the number of persons employed in the operation of plate printing presses by not less than 218.

Provisos accompanying appropriations in acts Oct. 6, 1917, ch. 79, § 1, 40 Stat. 349; July 11, 1919, ch. 6, § 1, 41 Stat. 44, authorized the Secretary of the Treasury, during the war with Germany, to have bonds, notes, checks, or other printed papers, printed in such manner and by whatever process and on any style of presses that he considered suitable, subject to certain qualifications therein contained.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 178. Repealed. Aug. 4, 1950, ch. 558, § 8(a), 64 Stat. 410

Section, act June 4, 1897, ch. 2, § 1, 30 Stat. 18, related to appropriations for Bureau of Engraving and Printing.

EFFECTIVE DATE OF REPEAL

Repeal of section by act Aug. 4, 1950, effective July 1, 1951, see section 8(d) of act Aug. 4, 1950, set out as an Effective Date note under section 181 of this title.

§ 179. Omitted

CODIFICATION

Section, act Mar. 3, 1921, ch. 124, § 1, 41 Stat. 1271, provided for the payment of salaries in the Bureau of Engraving and Printing under emergency conditions and related to appropriations authorized for the fiscal year of its enactment, and was omitted as executed.

§ 180. Night differential pay for employees in clerical-mechanical service

All employees of the Bureau of Engraving and Printing who hold positions in the clerical-mechanical service, and who are assigned to perform their work at night, shall be paid in respect of their regular work week of forty hours and except when in leave status, a rate of compensation which is 15 per centum in excess of the day rate for the same work: *Provided*, That night work shall be construed to mean all work on any established shift or tour of duty, half or more of which occurs after 6 o'clock postmeridian or before 6 o'clock antemeridian.

(July 1, 1944, ch. 357, 58 Stat. 648.)

REPEALS

General repealer of provisions inconsistent with Pub. L. 92-392 as not repealing or affecting provisions contained in this section, see section 13 of Pub. L. 92-392, Aug. 19, 1972, 86 Stat. 575, set out as a note under section 5341 of Title 5, Government Organization and Employees.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

CROSS REFERENCES

Compensation for overtime, night, and holiday work generally see section 5541 et seq. of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 sections 5349, 5545.

SUBCHAPTER II—FINANCING OF BUREAU OPERATIONS

§ 181. Reimbursement for work performed; prompt payment

Whenever any work or services are requisitioned from the Bureau of Engraving and Printing, Treasury Department (hereinafter referred to as the "Bureau"), the requisitioning agency shall make payment therefor from funds available to it for such purposes at prices deemed by the Secretary of the Treasury (hereinafter referred to as the "Secretary"), to be adequate to recover the amount of direct and indirect costs of the Bureau, including its administrative expenses, incidental to performing the work or services requisitioned. Requisitioning agencies shall make payment to the Bureau promptly on the basis of bills rendered by the Bureau.

(Aug. 4, 1950, ch. 558, § 1, 64 Stat. 408.)

EFFECTIVE DATE

Section 8(d) of act Aug. 4, 1950, provided that: "This Act [which enacted sections 181 to 181e of this title and repealed sections 176 and 178 of this title] shall take effect on July 1, 1951."

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

LAPSING OF UNEXPENDED BALANCES OF APPROPRIATIONS

Section 3 of act Aug. 4, 1950, directed that the unexpended balances of all appropriations made to the Bureau for the fiscal years 1950 and 1951 shall lapse on June 30, 1951, and shall be transferred immediately to the surplus fund of the Treasury.

INCONSISTENT PROVISIONS

Section 8(c) of act Aug. 4, 1950, provided that: "In the case of all other laws or parts of laws inconsistent with the provisions of this Act [this subchapter], the provisions of this Act shall govern."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 181a of this title.

§ 181a. Revolving fund

(a) Establishment and capitalization

There is established, as of July 1, 1951, a Bureau of Engraving and Printing Fund (hereinafter referred to as the "fund"). The fund shall be capitalized on the basis of—

(1) an initial appropriation by the Congress to the fund of not to exceed $5,000,000 and such additional amounts as from time to time may be appropriated for the purposes of the fund, which sums are authorized to be appropriated out of any money in the Treasury not otherwise appropriated;

(2) all of the receivables and the inventories and other physical assets of the Bureau as of the close of business June 30, 1951, exclusive of buildings occupied, land, and the unexpended balances of appropriations made to the Bureau, such inventories and other physical assets to be capitalized at fair and reasonable values to be determined by the Secretary; and

(3) assumption by the fund of all of the liabilities of the Bureau as of the close of business on June 30, 1951.

(b) Assumption of obligations and commitments

The fund shall assume all of the obligations and other commitments of the Bureau outstanding as of the close of business on June 30, 1951.

(c) Composition

The fund shall include all property and other physical assets acquired by the Bureau except buildings and land, all amounts recoverable as provided in section 181 of this title for the costs of work and services performed by the Bureau, and all other amounts receivable by the Bureau from whatever sources derived, including all proceeds arising from disposition of any property or other assets acquired by the fund.

(d) Financing of operation and maintenance costs

The fund shall be available without fiscal-year limitation for financing all costs and expenses of operating and maintaining the Bureau subsequent to June 30, 1951.

(e) Disposition of surplus

Any surplus accruing to the fund in any fiscal year shall be paid into the general fund of the Treasury as miscellaneous receipts during the ensuing fiscal year: *Provided*, That any such surplus may be applied first to restore any impairment of the capital of the fund by reason

of variations between the prices charged for work or services and the amount determined to be the actual cost of performing such work or services.

(f) Establishment of special deposit account

A special deposit account for the fund shall be established with the Treasurer of the United States. The special deposit account shall be credited with the sums made available by appropriations authorized in this subchapter and with all receipts of the Bureau without the covering of such receipts into the Treasury. The balance in the special deposit account shall be available for making disbursements authorized on behalf of the fund in accordance with sections 82b, and 82c to 82e of this title, through the disbursing facilities of the Treasury Department.

(Aug. 4, 1950, ch. 558, § 2, 64 Stat. 409.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of subsec. (e) of this section, see section 201(28) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 181c of this title.

§ 181b. Business-type budget

The Secretary shall prepare and submit an annual business-type budget program for the Bureau.

(Aug. 4, 1950, ch. 558, § 4, 64 Stat. 409.)

§ 181c. Accounting and internal control

There shall be installed and maintained in the Bureau an integrated system of accounting, including proper features of internal control, which will (a) assure adequate control over all assets and liabilities of the fund; (b) develop accurate direct and indirect costs of production of the Bureau for making recoveries of such costs on the basis of work requisitioned; (c) make provision for replacement of capitalized equipment and other fixed assets through the maintenance of adequate depreciation reserves based on original cost or on appraised values as authorized in section 181a(a)(2) of this title; (d) afford full disclosure with respect to the financial condition and operations of the fund according to the accrual method of accounting; and (e) supply on the basis of accounting results the data for the annual budget of the Bureau with respect to the last completed fiscal year. The system of accounting shall conform to principles and standards prescribed by the Comptroller General of the United States to accomplish the purposes of this section, and shall be subject to such review by the Comptroller General as may be necessary to assure its conformance with the principles and standards prescribed and its effectiveness in operation.

(Aug. 4, 1950, ch. 558, § 5, 64 Stat. 409.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 181d. Audits

The financial transactions, accounts, and reports of the fund shall be audited by the Comptroller General in accordance with the provisions of the Accounting and Auditing Act of 1950 [31 U.S.C. 65 et seq.].

(Aug. 4, 1950, ch. 558, § 6, 64 Stat. 410; Jan. 2, 1975, Pub. L. 93-604, title VII, § 703, 88 Stat. 1964.)

REFERENCES IN TEXT

The Accounting and Auditing Act of 1950, referred to in text, is act Sept. 12, 1950, ch. 946, title I, part II, 64 Stat. 834, as amended, which is classified generally to chapter 1A (§ 65 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 65 of this title and Tables volume.

AMENDMENTS

1975—Pub. L. 93-604 substituted provisions that the audit be made by the Comptroller General in accordance with the provisions of the Accounting and Auditing Act of 1950, for provisions that the audit be done on an annual basis by the General Accounting Office and that a copy of each report shall be furnished promptly to the President, the Congress, and the Secretary.

§ 181e. Delegation of authority by Secretary of the Treasury

Any power or authority conferred upon the Secretary by this subchapter may be delegated by him to any officer or employee of the Treasury Department.

(Aug. 4, 1950, ch. 558, § 7, 64 Stat. 410.)

CHAPTER 6—DEBTS DUE BY, OR TO, THE UNITED STATES

Sec.
191. Priority established.
192. Liability of fiduciaries.
193. Priority of sureties.
194. Compromise.
195. Purchase on execution.
196, 197. Omitted.
198. Debts to the United States; in what currency to be paid.
199. Debts due to the United States; what coin receivable.
200. Documentary evidence of obligations.
(a) Requirement; character of evidence.
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CODIFICATION

R.S. §§ 300A and 300B, added to the Revised Statutes by act Feb. 18, 1875, ch. 80, § 1, 18 Stat. 317, relative to claims of loyal citizens in states not in rebellion, for quartermaster's stores and subsistence, actually furnished to the Army of the United States, and receipted for by the proper officer receiving the same, or taken by such officers without giving such receipt; and act June 16, 1874, ch. 285, § 2, 18 Stat. 75, requiring the Quartermaster General, Commissary General, and Third Auditor to continue to receive, examine, and consider the justice and validity of claims brought before them under act July 4, 1864 (substantially incorporated in R.S. §§ 300A, 300B), and acts amendatory thereof, were omitted from the Code as obsolete.

Act Mar. 2, 1901, ch. 800, 31 Stat. 877, provided for the appointment of a commission (referred to in subsequent appropriation acts as the Spanish Claims Commission, or Spanish Treaty Claims Commission) to receive, examine, and adjudicate claims of citizens of the United States against Spain, which the United States agreed to adjudicate and settle by the Treaty of Dec. 10, 1898, 30 Stat. 1757. Section 16 of that Act limited the powers and jurisdiction of such commission to two years, subject to extension by the President, from time to time, not exceeding six months in each instance. It was omitted from the Code as temporary and obsolete.

CROSS REFERENCES

Third party tort liability to United States for hospital and medical care, see section 2651 et seq. of Title 42, The Public Health and Welfare.

§ 191. Priority established

Whenever any person indebted to the United States is insolvent, or whenever the estate of any deceased debtor, in the hands of the executors or administrators, is insufficient to pay all the debts due from the deceased, the debts due to the United States shall be first satisfied; and the priority established shall extend as well to cases in which a debtor, not having sufficient property to pay all his debts, makes a voluntary assignment thereof, or in which the estate and effects of an absconding, concealed, or absent debtor are attached by process of law, as to cases in which an act of bankruptcy is committed.

(R.S. § 3466.)

CODIFICATION

R.S. § 3466 is from acts Mar. 3, 1797, ch. 20, § 5, 1 Stat. 515; Mar. 2, 1799, ch. 22, § 65, 1 Stat. 676.

CROSS REFERENCES

Guam government and Guam Power Authority included within term "person", see section 1423a of Title 48, Territories and Insular Possessions.

Penalty for overstatement of claims under Contract Settlement Act of 1944 as debt due United States under this section, see section 108 of Title 41, Public Contracts.

Taxes due United States entitled to priority of payment out of bankrupt estate, see section 104 of Title 11, Bankruptcy.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 711, 1504 of this title; title 22 section 1631g; title 26 sections 6326, 7430; title 29 section 1368; title 41 section 108; title 48 section 1423a; title 50 App. section 34.

§ 192. Liability of fiduciaries

Every executor, administrator, or assignee, or other person, who pays, in whole or in part, any debt due by the person or estate for whom or for which he acts before he satisfies and pays the debts due to the United States from such person or estate, shall become answerable in his own person and estate to the extent of such

payments for the debts so due to the United States, or for so much thereof as may remain due and unpaid.

(R.S. § 3467; May 10, 1934, ch. 277, § 518(a), 48 Stat. 760.)

CODIFICATION

R.S. § 3467 is from act Mar. 2, 1799, ch. 22, § 65, 1 Stat. 676.

AMENDMENTS

1934—Act May 10, 1934, amended section generally, and, among other changes, inserted "in whole or in part" following "pays", and substituted "for whom" for "from whom" following "debt due by the person or estate".

EFFECTIVE DATE OF 1934 AMENDMENT

Section 518(b) of act May 10, 1934, provided that the amendment made by subsec. (a) shall be applicable in the case of payments made after June 6, 1932.

CROSS REFERENCES

Assessment and collection of liability under this section for failure to pay income tax, see section 6901 of Title 26, Internal Revenue Code.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title; title 26 sections 6901, 7421.

§ 193. Priority of sureties

Whenever the principal in any bond given to the United States is insolvent, or whenever, such principal being deceased, his estate and effects which come to the hands of his executor, administrator, or assignee, are insufficient for the payment of his debts, and in either of such cases, any surety on the bond, or the executor, administrator, or assignee of such surety pays to the United States the money due upon such bond, such surety, his executor, administrator, or assignee, shall have the like priority for the recovery and receipt of the moneys out of the estate and effects of such insolvent or deceased principal as is secured to the United States; and may bring and maintain a suit upon the bond in law or equity, in his own name, for the recovery of all moneys paid thereon.

(R.S. § 3468.)

CODIFICATION

R.S. § 3468 is from act Mar. 2, 1799, ch. 22, § 65, 1 Stat. 676.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title; title 22 section 1631g; title 50 App. section 34.

§ 194. Compromise

Upon a report by a United States attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that it be compromised upon the terms so offered, and upon the recommendation of the General Counsel for the Department of the Treasury, the Secretary of the Treasury is authorized to compromise such claim accordingly. But the provisions of this section shall not apply to any claim arising under the postal laws.

(R.S. § 3469; May 10, 1934, ch. 277, § 512, 48 Stat. 758; June 25, 1948, ch. 646, § 1, 62 Stat. 909.)

CODIFICATION

R.S. § 3469 is from act Mar. 3, 1863, ch. 76, § 10, 12 Stat. 740.

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney". See section 541 of Title 28, Judiciary and Judicial Procedure, and Historical and Revision note thereunder.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The office of Solicitor of the Treasury was abolished and its powers and duties transferred to the General Counsel for the Treasury Department by act May 10, 1934.

Functions of prosecuting in the courts of the United States claims and demands by, and offenses against, the United States, and of defending claims and demands against the United States, then exercised by any agency or officer were transferred to the Department of Justice; and as to any case referred to that Department for prosecution or defense in the courts, the function of decision whether and in what manner to prosecute, compromise, etc., then exercised by any agency or officer, was transferred to the Department of Justice by Ex. Ord. No. 6166, § 5, June 10, 1933, set out as a note under section 901 of Title 5, Government Organization and Employees.

CROSS REFERENCES

Compromise of claims—
Customs, see section 1617 of Title 19, Customs Duties.
Internal revenue, see section 7122 of Title 26, Internal Revenue Code.
Torts, see sections 2672 and 2677 of Title 28, Judiciary and Judicial Procedure.

Judgments for postal violations, compromise by Attorney, see section 115 of this title.

Secretary of the Navy authorized to compromise certain claims, see section 7623 of Title 10, Armed Forces.

Settlement and adjustment of claims by Comptroller General, see section 71 of this title.

Third party tort liability to United States for hospital and medical care, compromise of, see section 2652 of Title 42, The Public Health and Welfare.

Veterans' insurance claims, compromise by Attorney General, see section 784 of Title 38, Veterans' Benefits.

War risk insurance claims, compromise by Secretary of Commerce, see section 1289 of Title 46, Shipping.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title; title 26 section 7123.

§ 195. Purchase on execution

At every sale, on execution, at the suit of the United States, of lands or tenements of a debtor, the United States may, by such agent as the head of the department or independent agency at whose instance suit was instituted shall appoint, become the purchaser thereof; but in no case shall the agent bid in behalf of the United States a greater amount than that of the judgment for which such estate may be exposed to sale, and the costs. Whenever such purchase is made, the marshal of the district in

which the sale is held shall make all needful conveyances, assignments, or transfers to the United States.

(R.S. § 3470; May 10, 1934, ch. 277, § 512, 48 Stat. 758; June 2, 1965, Pub. L. 89-30, § 5, 79 Stat. 119.)

CODIFICATION

R.S. § 3470 is from act May 26, 1824, ch. 172, § 2, 4 Stat. 51.

AMENDMENTS

1965—Pub. L. 89-30 substituted the "head of the department or independent agency at whose instance suit was instituted" for the "General Counsel for the Department of the Treasury" as the appointing authority to name an agent to purchase the property for the United States.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The office of Solicitor of the Treasury and its powers and duties transferred to the General Counsel for the Department of the Treasury by act May 10, 1934.

FEDERAL RULES OF CIVIL PROCEDURE

Effect of rule 69 on this section, see note by Advisory Committee under rule 69, Title 28, Appendix, Judiciary and Judicial Procedure.

Execution, see rule 69, title 28, Appendix.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§§ 196, 197. Omitted

CODIFICATION

Sections have been omitted as obsolete or covered by later laws.

Section 196, R.S. § 3471, related to arrangements by the Secretary of the Treasury for the discharge of poor persons imprisoned for nonpayment of debts due to the United States.

Section 197, R.S. § 3472, related to arrangements by the President of the United States for the discharge of poor persons imprisoned for nonpayment of debts due to the United States, in cases such as did not authorize their discharge by the Secretary of the Treasury under section 196 of this title.

§ 198. Debts to the United States; in what currency to be paid

All taxes and all other debts and demands than duties on imports, accruing or becoming due to the United States, shall be paid in gold and silver coin, Treasury notes, United States notes, or notes of national banks.

(R.S. § 3473; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249.)

CODIFICATION

R.S. § 3473 was from act Aug. 6, 1846, ch. 90, § 18, 9 Stat. 64, and other acts including section 23 of act June 3, 1864, ch. 106, 13 Stat. 106. The act of June 3, 1864, is the National Bank Act, see section 38 of Title 12, Banks and Banking.

Provisions of R.S. § 3473 relating to payment of duties on imports, are set out in section 197 of Title 19, Customs Duties.

CROSS REFERENCES

Legal tender, see section 392 of this title.

Payment of obligations in gold, see section 463 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 199. Debts due to the United States; what coin receivable

No gold or silver other than coin of standard fineness of the United States shall be receivable in payment of dues to the United States, except as provided in section 374 of this title and section 692 of title 43.

(R.S. § 3474.)

REFERENCES IN TEXT

Section 692 of title 43, referred to in text, was repealed by Pub. L. 94-579, title VII, § 703(a), Oct. 21, 1976, 90 Stat. 2789.

CODIFICATION

R.S. § 3474 is from acts Aug. 31, 1852, ch. 108, § 2, 10 Stat. 97, 98; Feb. 21, 1857, ch. 56, §§ 2, 3, 11 Stat. 163.

COINAGE OF GOLD

The coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 315b of this title and all laws inconsistent therewith were repealed by section 446 of this title.

CROSS REFERENCES

All coins and currency made legal tender for payment of public dues, see section 392 of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 200. Documentary evidence of obligations

(a) Requirement; character of evidence

After August 26, 1954, no amount shall be recorded as an obligation of the Government of the United States unless it is supported by documentary evidence of—

(1) a binding agreement in writing between the parties thereto, including Government agencies, in a manner and form and for a purpose authorized by law, executed before the expiration of the period of availability for obligation of the appropriation or fund concerned for specific goods to be delivered, real property to be purchased or leased, or work or services to be performed; or

(2) a valid loan agreement, showing the amount of the loan to be made and the terms of repayment thereof; or

(3) an order required by law to be placed with a Government agency; or

(4) an order issued pursuant to a law authorizing purchases without advertising when necessitated by public exigency or for perishable subsistence supplies or within specific monetary limitations; or

(5) a grant or subsidy payable (i) from appropriations made for payment of or contributions toward, sums required to be paid in specific amounts fixed by law or in accord with formulae prescribed by law, or (ii) pursuant to agreement authorized by, or plans ap-

proved in accord with and authorized by, law; or

(6) a liability which may result from pending litigation brought under authority of law; or

(7) employment or services of persons or expenses of travel in accord with law, and services performed by public utilities; or

(8) any other legal liability of the United States against an appropriation or fund legally available therefor.

(b) Report by agency heads in connection with requests for proposed appropriations

Hereafter, in connection with the submission of all requests for proposed appropriations to the Office of Management and Budget, the head of each Federal agency shall report that any statement of obligations furnished therewith consists of valid obligations as defined in subsection (a) of this section.

(c) Certifications and records; retention for audit; prohibition against redelegation of responsibility

Each report made pursuant to subsection (b) of this section shall be supported by certifications of the officials designated by the head of the agency, and such certifications shall be supported by records evidencing the amounts which are reported therein as having been obligated. Such certifications and records shall be retained in the agency in such form as to facilitate audit and reconciliation for such period as may be necessary for such purposes. The officials designated by the head of the agency to make certifications may not redelegate the responsibility.

(d) Restriction on use of appropriations or funds

No appropriation or fund which is limited for obligation purposes to a definite period of time shall be available for expenditure after the expiration of such period except for liquidation of amounts obligated in accord with subsection (a) of this section; but no such appropriation or fund shall remain available for expenditure for any period beyond that otherwise authorized by law.

(e) Amounts to be included in statements of obligations to Congress

Any statement of obligation of funds furnished by any agency of the Government to the Congress or any committee thereof shall include only such amounts as may be valid obligations as defined in subsection (a) of this section.

(Aug. 26, 1954, ch. 935, ch. XIII, § 1311, 68 Stat. 830; July 8, 1959, Pub. L. 86-79, title II, § 210(a), 73 Stat. 167; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

AMENDMENTS

1959—Subsec. (b). Pub. L. 86-79 substituted provisions requiring heads of Federal agencies to report, in connection with the submission of requests for proposed appropriations, that any statement of obligations furnished therewith consists of valid obligations, for provisions which required the heads of Federal agencies to report, as to each appropriation or fund under the control of his agency, the amount thereof remaining obligated but unexpended and the amount thereof remaining unobligated on June 30 of each year.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 19 section 2345; title 22 section 2361.

§ 201. Omitted

CODIFICATION

Section, R.S. § 3475, providing for receipt of national bank notes for debts of the United States, was omitted as superseded and is now covered by section 392 of this title.

§ 202. Treasury notes payable for

Treasury notes bearing interest may be paid to any creditor of the United States at their face value, excluding interest, or to any creditor willing to receive them at par, including interest.

(R.S. § 3476.)

CODIFICATION

R.S. § 3476 is from acts Mar. 3, 1863, ch. 73, § 2, 12 Stat. 710; June 30, 1864, ch. 172, § 2, 13 Stat. 218.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 203. Assignments of claims; set-off against assignee

All transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, orders, or other authorities for receiving payment of any such claim, or of any part or share thereof, except as hereinafter provided, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney, must recite the warrant for payment, and must be acknowledged by the person making them, before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same. The provisions of this section shall not apply to payments for rent of post-office quarters made by postmasters to duly authorized agents of the lessors.

The provisions of the preceding paragraph shall not apply in any case in which the moneys due or to become due from the United States or from any agency or department thereof, under a contract providing for payments aggregating $1,000 or more, are assigned to a

bank, trust company, or other financing institution, including any Federal lending agency: *Provided,*

1. That in the case of any contract entered into prior to October 9, 1940, no claim shall be assigned without the consent of the head of the department or agency concerned;

2. That in the case of any contract entered into after October 9, 1940, no claim shall be assigned if it arises under a contract which forbids such assignment;

3. That unless otherwise expressly permitted by such contract any such assignment shall cover all amounts payable under such contract and not already paid, shall not be made to more than one party, and shall not be subject to further assignment, except that any such assignment may be made to one party as agent or trustee for two or more parties participating in such financing;

4. That in the event of any such assignment, the assignee thereof shall file written notice of the assignment together with a true copy of the instrument of assignment with (a) the contracting officer or the head of his department or agency; (b) the surety or sureties upon the bond or bonds, if any, in connection with such contract; and (c) the disbursing officer, if any, designated in such contract to make payment.

Notwithstanding any law to the contrary governing the validity of assignments, any assignment pursuant to this section, shall constitute a valid assignment for all purposes.

In any case in which moneys due or to become due under any contract are or have been assigned pursuant to this section, no liability of any nature of the assignor to the United States or any department or agency thereof, whether arising from or independently of such contract, shall create or impose any liability on the part of the assignee to make restitution, refund, or repayment to the United States of any amount heretofore since July 1, 1950, or hereafter received under the assignment.

Any contract of the Department of Defense, the General Services Administration, the Atomic Energy Commission, or any other department or agency of the United States designated by the President, except any such contract under which full payment has been made, may, in time of war or national emergency proclaimed by the President (including the national emergency proclaimed December 16, 1950) or by Act or joint resolution of the Congress and until such war or national emergency has been terminated in such manner, provide or be amended without consideration to provide that payments to be made to the assignee of any moneys due or to become due under such contract shall not be subject to reduction or setoff, and if such provision or one to the same general effect has been at any time heretofore or is hereafter included or inserted in any such contract, payments to be made thereafter to an assignee of any moneys due or to become due under such contract, whether during or after such war or emergency, shall not be subject to reduction or setoff for any liability of any nature of the assignor to the United States or any department or agency thereof which arises independently of such contract, or hereafter for any liability of the assignor on account of (1) renegotiation under any renegotiation statute or under any statutory renegotiation article in the contract, (2) fines, (3) penalties (which term does not include amounts which may be collected or withheld from the assignor in accordance with or for failure to comply with the terms of the contract), or (4) taxes, social security contributions, or the withholding or nonwithholding of taxes or social security contributions, whether arising from or independently of such contract.

Except as herein otherwise provided, nothing in this section shall be deemed to affect or impair rights or obligations heretofore accrued.

(R.S. § 3477; May 27, 1908, ch. 206, 35 Stat. 411; Oct. 9, 1940, ch. 779, § 1, 54 Stat. 1029; May 15, 1951, ch. 75, 65 Stat. 41.)

CODIFICATION

R.S. § 3477 is from acts July 29, 1846, ch. 66, 9 Stat. 41; Feb. 26, 1853, ch. 81, § 1, 10 Stat. 170.

AMENDMENTS

1951—Act May 15, 1951, provided that a bank or other financing institution taking an assignment of claims pursuant to this section would not be subject to later recovery by the Government of amounts previously paid to the bank by the assignee except in cases of fraud.

1940—Act Oct. 9, 1940, added second and third paragraphs.

SHORT TITLE OF 1940 AMENDMENT

Section 2 of act Oct. 9, 1940, provided that: "This Act [which amended this section and section 15 of Title 41, Public Contracts] may be cited as the 'Assignment of Claims Act of 1940'."

TRANSFER OF FUNCTIONS

The Atomic Energy Commission was abolished and all functions of the Commission, the chairman, the members of the Commission, and the officers and components of the Commission were transferred to and vested in the Administrator of the Energy Research and Development Administration, with certain exceptions by Pub. L. 93-438, Oct. 11, 1974, 88 Stat. 1233. See section 5814 of Title 42, The Public Health and Welfare.

NON-APPLICABILITY OF NATIONAL EMERGENCIES ACT

The provisions of the National Emergencies Act, Pub. L. 94-412, Sept. 14, 1976, 90 Stat. 1255, shall not apply to the powers and authorities conferred by this section and actions taken hereunder, see section 1651 of Title 50, War and National Defense.

FEDERAL AVIATION ADMINISTRATION

Ex. Ord. No. 11382, § 5, Nov. 28, 1967, 32 F.R. 16247, which amended Ex. Ord. No. 10840, Oct. 1, 1959, 24 F.R. 7939, and which is set out as a note under section 1652 of Title 49, Transportation, designated the Federal Aviation Administration as an agency of the United States to which provisions of this section shall apply in the same manner and to the same extent that they apply to the Department of Defense, the General Services Administration, and the Atomic Energy Commission.

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Ex. Ord. No. 10824, May 28, 1959, 24 F.R. 4447, designated the National Aeronautics and Space Administration as an agency to which provisions of this section should apply, in the same manner and to the same extent, that they apply to the Department of Defense, the General Services Administration, and the Atomic Energy Commission.

RENT OF POST OFFICE QUARTERS

Act May 27, 1908, ch. 206, 35 Stat. 411, contained the following provision: "Hereafter the provisions of section thirty-four hundred and seventy-seven of the Revised Statutes [this section] shall not apply to payments for rent of post-office quarters made by postmasters to duly authorized agents of the lessors."

MONEYS DUE UNDER LETTERS OF COMMITMENT ISSUED IN CONNECTION WITH DISPOSITION OF SURPLUS AGRICULTURAL COMMODITIES

Moneys due under letters of commitment issued against funds or guaranties of funds supplied by Commodity Credit Corporation in connection with disposition of surplus agricultural commodities to foreign countries, as assignable under the Assignment of Claims Act of 1940, which amended this section and section 15 of Title 41, Public Contracts. See section 1702 of Title 7, Agriculture.

CROSS REFERENCES

Foreign Service officers' retirement benefits as assignable, see section 1004 of Title 22, Foreign Relations and Intercourse.

Loans for housing and buildings on potentially adequate farms, assignments relating to, see section 1473 of Title 42, The Public Health and Welfare.

Third party tort liability to United States for hospital and medical care, see section 2651 of Title 42.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title; title 22 sections 1004, 2392; title 26 section 6422; title 50 section 1651; title 50 App. section 1215.

§ 204. Oath by person prosecuting claims

Any person prosecuting claims, either as attorney or on his own account, before any of the departments or bureaus of the United States, shall be required to take the oath of allegiance, and to support the Constitution of the United States, as required of persons in the civil service.

(R.S. § 3478.)

CODIFICATION

R.S. § 3478 is from act July 17, 1862, ch. 205, § 1, 12 Stat. 610.

CROSS REFERENCES

Disqualification of former officers and employees in matters connected with former duties or official responsibilities, see section 207 of Title 18, Crimes and Criminal Procedure.

Oath required of persons in the civil service, see section 3331 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 205, 711 of this title.

§ 205. Who may administer

The oath provided for in section 204 of this title may be taken before any justice of the peace, notary public, or other person who is legally authorized to administer an oath in the State or district where the same may be administered.

(R.S. § 3479.)

CODIFICATION

R.S. § 3479 is from act July 17, 1862, ch. 205, § 2, 12 Stat. 610.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 206. Omitted

CODIFICATION

Section, R.S. § 3480; acts Mar. 11, 1898, ch. 57, 30 Stat. 274; July 6, 1914, ch. 136, 38 Stat. 454; Feb. 13, 1923, ch. 71, 42 Stat. 1226, forbade payment of any claim against United States accruing prior to Apr. 13, 1861, in favor of any person who was disloyal to United States during the rebellion, and is now obsolete.

§ 207. Retention of money due States in default

Whenever any State is in default in the payment of interest or principal on investments in stocks or bonds issued or guaranteed by such State and held by the United States in trust, the Secretary of the Treasury shall retain the whole, or so much thereof as may be necessary, of any moneys due on any account from the United States to such State, and apply the same to the payment of such principal and interest, or either, or to the reimbursement, with interest thereon, of moneys advanced by the United States on account of interest due on such stocks or bonds.

(R.S. § 3481.)

CODIFICATION

R.S. § 3481 is from act Mar. 25, 1870, ch. 30, 16 Stat. 77.

A requirement that on the settlement of certain claims of certain states any bonds or other evidences of debt of either of said states held by the United States on any account whatever should be credited as offsets to the United States was made by act May 27, 1902, ch. 887, 32 Stat. 235, was omitted from the Code as special and temporary.

CROSS REFERENCES

Offsets against judgments against United States, see section 227 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 208. Repealed. Dec. 16, 1930, ch. 14, § 1, 46 Stat. 1028

Section, R.S. § 3482; acts June 22, 1874, ch. 395, 18 Stat. 193; Jan. 9, 1883, ch. 15, 22 Stat. 401; Aug. 13, 1888, ch. 868, 25 Stat. 437, related to payment to officers for horses lost.

§§ 209 to 214. Repealed. May 29, 1945, ch. 135, § 3, 59 Stat. 225

Section 209, R.S. § 3483, related to payment for property lost while in military service.

Section 210, R.S. § 3484, related to payment for horses lost by capture.

Section 211, R.S. § 3495, related to payment for condemned horses and equipment.

Section 212, R.S. § 3486, related to payment to guardian for horses lost by minor in military service.

Section 213, R.S. § 3487, related to payment for horses furnished and lost in military service.

Section 214, R.S. § 3488, related to taking testimony as to loss.

§ 215. Repealed. Aug. 2, 1946, ch. 753, title IV, § 424(a), 60 Stat. 846

INAPPLICABILITY TO COAST GUARD

The second sentence of act Dec. 28, 1945, ch. 597, § 5, as added Mar. 20, 1946, ch. 104, 60 Stat. 56, which pro-

vided that sections 215, 216, and 217 of this title should be inapplicable to the Coast Guard sixty days after Dec. 28, 1945, was repealed by act Aug. 4, 1949, ch. 393, § 20, 63 Stat. 561.

INAPPLICABILITY TO NAVY DEPARTMENT

Act Dec. 28, 1945, ch. 597, § 4, 59 Stat. 662, provided in part that sections 215, 216, and 217 of this title "shall be inapplicable to the Navy Department sixty days after Dec. 28, 1945."

INAPPLICABILITY TO WAR DEPARTMENT

Act July 3, 1943, ch. 189, § 4, 57 Stat. 373, which provided that sections 215, 216, and 217 of this title should be inapplicable to the War Department after July 3, 1943, was repealed by act Aug. 2, 1946, ch. 753, title IV, § 424(a), 60 Stat. 846.

Section, act Dec. 28, 1922, ch. 17, § 2, 42 Stat. 1066, related to settlement, certification of amounts, and time for presentation of claims not exceeding $1,000.

§ 215a. Omitted

CODIFICATION

Section, act July 25, 1942, ch. 524, title I, 56 Stat. 707, related to claims in connection with the Office for Emergency Management.

§§ 216, 217. Repealed. Aug. 2, 1946, ch. 753, title IV, § 424(a), 60 Stat. 846

Section 216, act Dec. 28, 1922, ch. 17, § 1, 42 Stat. 1066, related to definitions.

Section 217, act Dec. 28, 1922, ch. 17, § 3, 42 Stat. 1066, related to effect of acceptance found due.

INAPPLICABILITY TO COAST GUARD

The second sentence of act Dec. 28, 1945, ch. 597, § 5, as added Mar. 20, 1946, ch. 104, 60 Stat. 56, which provided that sections 215, 216, and 217 of this title should be inapplicable to the Coast Guard sixty days after Dec. 28, 1945, was repealed by act Aug. 4, 1949, ch. 393, § 20, 63 Stat. 561.

INAPPLICABILITY TO NAVY DEPARTMENT

Act Dec. 28, 1945, ch. 597, § 4, 59 Stat. 662, provided in part that sections 215, 216, and 217 of this title "shall be inapplicable to the Navy Department sixty days after Dec. 28, 1945."

INAPPLICABILITY TO WAR DEPARTMENT

Act July 3, 1943, ch. 189, § 4, 57 Stat. 373, which provided that sections 215, 216, and 217 of this title should be inapplicable to the War Department after July 3, 1943, was repealed by act Aug. 2, 1946, ch. 753, title IV, § 424(a), 60 Stat. 846.

§§ 218 to 222b. Repealed. May 29, 1945, ch. 135, § 3, 59 Stat. 225

Section 218, acts Mar. 3, 1885, ch. 335, § 1, 23 Stat. 350; July 9, 1918, ch. 143, subch. VI, 40 Stat. 880; Mar. 4, 1921, ch. 163, 41 Stat. 1436, related to settlement of claims for loss of property in military service.

Section 219, act Mar. 3, 1885, ch. 335, § 2, as added July 9, 1918, ch. 143, subch. VI, 40 Stat. 880, and amended Mar. 4, 1921, ch. 163, 41 Stat. 1437, related to extent of liability for claims.

Section 220, act Mar. 3, 1885, ch. 335, § 3, as added July 9, 1918, ch. 143, subch. VI, 40 Stat. 881, and amended Mar. 4, 1921, ch. 163, 41 Stat. 1437, related to examination of property with regard to payment or replacement.

Section 221, act Mar. 3, 1885, ch. 335, § 4, as added July 9, 1918, ch. 143, subch. VI, 40 Stat. 881, and amended Mar. 4, 1921, ch. 163, 41 Stat. 1437, related to the finality of determinations of the Secretary of War.

Section 222, act Mar. 3, 1885, ch. 335, § 5, as added July 9, 1918, ch. 143, subch. VI, 40 Stat. 881, and amended Mar. 4, 1921, ch. 163, 41 Stat. 1437, related to time for presentation of claims.

Section 222a, act Mar. 3, 1885, ch. 335, § 5a, as added July 3, 1943, ch. 189, § 6, 57 Stat. 374, related to the delegation of authority by the Secretary of War to settle claims and the conclusiveness of settlements.

Section 222b, act Mar. 3, 1885, ch. 335, § 5b, as added July 3, 1943, ch. 189, § 6, 57 Stat. 374, related to the application of sections 218 to 222a of this title to civilian personnel and employees.

§§ 222c, 222d. Repealed. Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641

Section 222c, acts May 29, 1945, ch. 135, § 1, 59 Stat. 225; July 26, 1947, ch. 343, title II, § 205(a), 61 Stat. 501; July 3, 1952, ch. 548, § 1, 66 Stat. 321; Aug. 1, 1953, ch. 303, § 1, 67 Stat. 317; June 7, 1956, ch. 376, § 1, 70 Stat. 255, related to settlement of claims for loss of property in military, naval, air, or Defense Department service. See sections 240 to 243 of this title, and 2735 of Title 10, Armed Forces. Act June 7, 1956, ch. 376, § 1, 70 Stat. 255, was repealed by Pub. L. 85-861, § 36A, Sept. 2, 1958, 72 Stat. 1569.

Section 222d, acts May 29, 1945, ch. 135, § 2, 59 Stat. 225; July 3, 1952, ch. 548, § 2, 66 Stat. 323, authorized appropriations for settlement of claims under section 222c of this title and provided for availability of appropriations.

§ 222e. Repealed. July 3, 1952, ch. 548, § 3, 66 Stat. 323

Section, act Dec. 28, 1945, ch. 597, § 2, 59 Stat. 662; Joint Res. Apr. 14, 1952, ch. 204, 66 Stat. 54; Joint Res. May 28, 1952, ch. 339, 66 Stat. 96; Joint Res. June 14, 1952, ch. 437, 66 Stat. 137; Joint Res. June 30, 1952, ch. 526, 66 Stat. 296; Joint Res. July 3, 1952, ch. 570, § 6, 66 Stat. 334, related to settlement of claims by Navy. See sections 240 to 243 of this title.

§ 222f. Repealed. Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641

Section, act Dec. 28, 1945, ch. 597, § 3, 59 Stat. 662, authorized appropriations for the settlement of claims under section 223d of this title and provided for availability of appropriations.

§ 222g. Repealed. Aug. 4, 1949, ch. 393, § 20, 63 Stat. 561

Section, act Dec. 28, 1945, ch. 597, § 5, as added Mar. 20, 1946, ch. 104, 60 Stat. 56, related to settlement of claims by Coast Guard. See sections 240 to 243 of this title.

EFFECTIVE DATE OF REPEAL

Repeal of section effective as of the first day of the third month after August 1949, see section 19 of act Aug. 4, 1949, set out as an Effective Date note preceding section 1 of Title 14, Coast Guard.

§ 222h. Repealed. Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641

Section, act Dec. 28, 1945, ch. 597, § 6, as added Mar. 20, 1946, ch. 104, 60 Stat. 56, made the provisions of sections 222f, 222g, and 223d of this title applicable to personnel of the Coast and Geodetic Survey (now the National Oceanic Survey) and the Public Health Service when serving with the Navy, and is now covered by section 2733 of Title 10, Armed Forces.

§ 223. Omitted

CODIFICATION

Section, act July 1, 1943, ch. 185, § 1, 57 Stat. 352, which related to settlement of claims for loss or damage to private property from operations, etc., of Army, was consolidated in sections 222a, 222b, 223b and 223c of this title by act July 3, 1943, ch. 189, §§ 1, 2, 6, 57 Stat. 372 to 374. Sections 222a and 222b were repealed by act May 29, 1945, ch. 135, § 3, 59 Stat. 225.

Sections 223b and 223c were repealed by act Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641.

§ 223a. Repealed. Apr. 22, 1943, ch. 67, § 5, 57 Stat. 67

Section, act Apr. 18, 1918, ch. 57, 40 Stat. 532, related to presentation of claims by inhabitants of France or any other European country not an enemy, for damages by American military forces.

§§ 223b to 223e. Repealed. Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641

Section 223b, acts July 3, 1943, ch. 189, § 1, 57 Stat. 372; May 29, 1945, ch. 135, § 1, 59 Stat. 225; June 28, 1946, ch. 514, § 1, 60 Stat. 332; July 26, 1947, ch. 343, title II, § 205(a), 61 Stat. 501; Joint Res. July 3, 1952, ch. 570, § 2(c), 66 Stat. 334; Mar. 31, 1953, ch. 13, § 1, 67 Stat. 18; June 30, 1953, ch. 172, 67 Stat. 131; Mar. 29, 1956, ch. 103, §§ 1 to 3, 70 Stat. 60, related to settlement of claims incident to activities of Army or Department of the Army, and is now covered by sections 2733 and 2735 of Title 10, Armed Forces. Act Mar. 29, 1956, ch. 103, §§ 1 to 3, 70 Stat. 60, was repealed by Pub. L. 85-861, § 36A, Sept. 2, 1958, 72 Stat. 1569.

Section 223c, act July 3, 1943, ch. 189, § 2, 57 Stat. 373, authorized appropriations for the settlement of claims under section 223b of this title and provided for availability of appropriations.

Section 223d, act Dec. 28, 1945, ch. 597, § 1, 59 Stat. 662, related to settlement of claims incident to activities of the Navy or Navy Department, and is now covered by section 2733 of Title 10, Armed Forces.

Section 223e, act June 28, 1946, ch. 514, § 2, 60 Stat. 333, provided that the provisions of section 223b of this title should be applicable to section 223d of this title, and is now covered by section 2733 of Title 10, Armed Forces.

§ 224. Omitted

CODIFICATION

Section, act July 1, 1943, ch. 185, § 1, 57 Stat. 357, which related to settlement of claims for damages from operation of Army aircraft, was consolidated in sections 222a, 222b, 223b and 223c of this title. Sections 222a and 222b were repealed by act May 29, 1945, ch. 135, § 3, 59 Stat. 225. Sections 223b and 223c were repealed by act Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641.

§ 224a. Settlement of claims for personal injury or death caused by Government officers and employees in foreign countries

When any act of omission of any officer, employee, or agent of the Government of the United States, including all officers, enlisted men, and employees of the Army, Air Force, Navy, and Marine Corps, results in the personal injury or death of any person, not an American national, in any foreign country in which the United States exercises privileges of extraterritoriality, the Secretary of State may consider, adjust, and determine any claim, arising after February 13, 1936, for the damage occasioned by such injury or death in an amount not in excess of $1,500, United States currency, in any one case, and such amount as may be found to be due to any claimant shall be certified to Congress as a legal claim for payment out of appropriations that may be made by Congress therefor, together with a brief statement of the character of each claim, the amount claimed, and the amount allowed: *Provided,* That this authorization shall not apply to cases of persons in the employ of the United States: *Provided further,* That no claim shall be considered under this section by the Secretary of State unless presented to him within one year from the date of the accrual of said claim: *And provided further,* That acceptance by any claimant of the amount determined under the provisions of this section shall be deemed to be in full settlement of such claim against the Government of the United States.

(Feb. 13, 1936, ch. 67, 49 Stat. 1138.)

CODIFICATION

The Department of the Air Force was inserted under the authority of section 207(a), (f) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of such act July 26, 1947. Sections 205(a) and 207(a), (f) of act July 26, 1947 were repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces", which in sections 3010 to 3013 and 8010 to 8013 continued the Departments of the Army and Air Force under the administrative supervision of a Secretary of the Army and a Secretary of the Air Force, respectively.

INAPPLICABILITY TO ARMY AND DEPARTMENT OF THE ARMY PERSONNEL

Act July 3, 1943, ch. 189, § 7, 57 Stat. 374, provided that this section shall hereafter be inapplicable to acts of officers, enlisted men, and employees of the Army and officers, employees, or agents of the Department of War.

§ 224b. Settlement of claims for damages caused by Federal Bureau of Investigation

The Attorney General of the United States may consider, adjust, and determine any claim accruing after January 1, 1934, on account of damages to any person or damages to or loss of privately owned property, caused by the Director, any Assistant Director, inspector, or special agent of the Federal Bureau of Investigation of the Department of Justice acting within the scope of his employment, and such amount as may be found due to any claimant, not exceeding $500 in any one case, shall be certified to Congress as a legal claim for payment out of appropriations that may be made by Congress therefor, together with a brief statement of the character of each claim, the amount claimed, and the amount allowed: *Provided,* That this authorization shall not be construed to apply to cases of persons in the employ or service of the United States while acting within the scope of such employ or service: *Provided further,* That no claim shall be considered under this section unless presented to the Attorney General within one year from the date of the accrual of said claim; except that any claim accruing between January 1, 1934, and March 20, 1936, may be presented within three months after March 20, 1936: *And provided further,* That acceptance by any claimant of the amount determined to be due him under the provisions of this section shall be deemed to be in full and final settlement of such claim against the Government of the United States.

(Mar. 20, 1936, ch. 159, 49 Stat. 1184.)

CODIFICATION

Section was formerly classified to section 300b of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 1, 1966, 80 Stat. 378.

REPEALS

Act Aug. 2, 1946, ch. 753, title IV, § 424(a), 60 Stat. 846, repealed this section insofar as it concerned claims cognizable under sections 921 and 922 [now 2672 and 2673] of Title 28, Judiciary and Judicial Procedure, which are caused by the negligent or wrongful act or omission of any Government employee acting within the scope of his employment, but by section 424(b) of that Act, section 946 [see 2680 note] of Title 28, this section is specifically saved with reference to any claim which is not caused by the negligent or wrongful act or omission of any Government employee acting within the scope of his employment.

§ 224c. Repealed. Pub. L. 86-682, § 12(c), Sept. 2, 1960, 74 Stat. 723, 725

Section, acts June 16, 1921, ch. 23, § 4, 42 Stat. 63; June 22, 1934, ch. 717, 48 Stat. 1207, related to the settlement of claims for damages caused by the operation of the Post Office Department (now the United States Postal Service). See section 2603 of Title 39, Postal Service.

EFFECTIVE DATE OF REPEAL

Repeal of section effective Sept. 1, 1960, see section 11 of Pub. L. 86-682, Sept. 2, 1960, 74 Stat. 723.

§§ 224d to 224i-1. Repealed. Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641

Section 224d, acts Jan. 2, 1942, ch. 645, § 1, 55 Stat. 880; Apr. 22, 1943, ch. 67, § 1, 57 Stat. 66; July 26, 1947, ch. 343, title II, §§ 205(a), 207(a), 61 Stat. 501, 502; Aug. 10, 1949, ch. 412, § 12(b), 63 Stat. 591; July 28, 1956, ch. 769, § 1(1), (2), 70 Stat. 703, related to the settlement of claims for damages caused by United States armed forces in foreign countries, and is now covered by sections 2734 and 2735 of Title 10, Armed Forces. Act July 28, 1956, ch. 769, § 1(1), (2), 70 Stat. 703, was repealed by Pub. L. 85-861, § 36A, Sept. 2, 1958, 72 Stat. 1570.

Section 224e, acts Jan. 2, 1942, ch. 645, § 2, 55 Stat. 880; Apr. 22, 1943, ch. 67, § 2, 57 Stat. 67 provided for the manner of payment of claims under section 224d of this title.

Section 224f, acts Jan. 2, 1942, ch. 645, § 3, 55 Stat. 880; Apr. 22, 1943, ch. 67, § 3, 57 Stat. 67, provided that sections 224d to 224i of this title should be supplementary to all other provisions of law authorizing consideration, ascertainment, adjustment, determination, or payment of claims.

Section 224g, act Jan. 2, 1942, ch. 645, § 4, as added Apr. 22, 1943, ch. 67, § 4, 67 Stat. 67, related to claims arising on or after May 27, 1941.

Section 224h, act Jan. 2, 1942, ch. 645, § 6, as added Apr. 22, 1943, ch. 67, § 6, 57 Stat. 67, related to settlement of claims for damages caused by Coast Guard personnel, and is now covered by section 2734 of Title 10, Armed Forces.

Section 224i, act Jan. 2, 1942, ch. 645, § 7, as added Apr. 22, 1943, ch. 67, § 7, 57 Stat. 67, and amended July 26, 1947, ch. 343, title II, § 207(a), 61 Stat. 502; Aug. 10, 1949, ch. 412, § 12(b), 63 Stat. 591; July 28, 1956, ch. 769, § 1(3), 70 Stat. 703, related to the settlement of claims by commission composed of officers of another service, and is now covered by section 2734 of Title 10, Armed Forces. Act July 28, 1956, ch. 769, § 1(3), 70 Stat. 703, was repealed by Pub. L. 85-861, § 36A, Sept. 2, 1958, 72 Stat. 1570.

Section 224i-1, act Jan. 2, 1942, ch. 645, § 8, as added July 28, 1956, ch. 769, § 1(4), 70 Stat. 703, related to settlement of claims for damages, and application to civilian employees of the Department of Defense, and is now covered by section 2734 of Title 10, Armed Forces. Act July 28, 1956, ch. 769, § 1(4), 70 Stat. 703, was repealed by Pub. L. 85-861, § 36A, Sept. 2, 1958, 72 Stat. 1570.

A prior section 8 of act Jan. 2, 1942, as added July 31, 1945, ch. 338, 59 Stat. 511, which related to settlement of claims for damages caused by United States armed forces in the Philippine Islands, was classified to section 224i-1 of this title and was repealed by act Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641.

§§ 224i-2 to 224i-5. Repealed. Pub. L. 87-651, title III, § 307A, Sept. 7, 1962, 76 Stat. 526

Section 224i-2, act Aug. 31, 1954, ch. 1152, § 1, 68 Stat. 1006, related to settlement of claims arising out of acts of personnel of Armed Forces pursuant to international agreements and reimbursement or payment to foreign government of agreed pro rata share.

Section 224i-3, act Aug. 31, 1954, ch. 1152, § 2, 68 Stat. 1007, related to claims arising from line-of-duty acts in United States of members of foreign armed forces and settlement of disputed questions.

Section 224i-4, act Aug. 31, 1954, ch. 1152, § 3, 68 Stat. 1007, related to payment of United States share of arbitration costs.

Section 224i-5, act Aug. 31, 1954, ch. 1152, § 4, 68 Stat. 1007, related to use and authorization of appropriations and purchase of foreign currency.

See now sections 2734a and 2734b of Title 10, Armed Forces.

§ 224j. Repealed. Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641

Section, act July 1, 1943, ch. 185, § 1, 57 Stat. 359, related to settlement of claims for loss or damage resulting from use or occupancy of real estate by the Army.

§§ 225, 226. Repealed. June 25, 1948, ch. 646, § 39, 62 Stat. 992

Section 225, R.S. § 1089, related to payment of judgments of Court of Claims, and is now covered by section 2517 of Title 28, Judiciary and Judicial Procedure.

Section 226, act Sept. 30, 1890, ch. 1126, § 1, 26 Stat. 537, related to certification of Court of Claims judgments by Secretary of the Treasury, and is now covered by sections 2516 and 2518 of title 28.

EFFECTIVE DATE OF REPEAL

Repeal of sections effective Sept. 1, 1948, see section 38 of act June 25, 1948, set out as an Effective Date note preceding section 1 of Title 28, Judiciary and Judicial Procedure.

§ 227. Offsets against judgments against United States

When any final judgment recovered against the United States duly allowed by legal authority shall be presented to the Comptroller General of the United States for payment, and the plaintiff therein shall be indebted to the United States in any manner, whether as principal or surety, it shall be the duty of the Comptroller General of the United States to withhold payment of an amount of such judgment equal to the debt thus due to the United States; and if such plaintiff assents to such set-off, and discharges his judgment or an amount thereof equal to said debt, the Comptroller General of the United States shall execute a discharge of the debt due from the plaintiff to the United States. But if such plaintiff denies his indebtedness to the United States, or refuses to consent to the set-off, then the Comptroller General of the United States shall withhold payment of such further amount of such judgment as in his opinion will be sufficient to cover all legal charges and costs in prosecuting the debt of the United States to final judgment. And if such debt is not already in suit, it shall be the duty of the Comptroller General of the United States to cause legal proceedings to be immediately commenced to enforce the same, and to cause the same to be prosecuted to final judg-

ment with all reasonable dispatch. And if in such action judgment shall be rendered against the United States, or the amount recovered for debt and costs shall be less than the amount so withheld as before provided, the balance shall then be paid over to such plaintiff by such Comptroller General of the United States with 6 per centum interest thereon for the time it has been withheld from the plaintiff.

(Mar. 3, 1875, ch. 149, 18 Stat. 481; Mar. 3, 1933, ch. 212, title II, § 13, 47 Stat. 1516.)

AMENDMENTS

1933—Act Mar. 3, 1933, amended section generally, and, among other changes, substituted "Comptroller General of the United States" for the "Secretary of the Treasury" wherever appearing therein.

CROSS REFERENCES

Interest on judgments rendered against the United States, see section 2411 of Title 28, Judiciary and Judicial Procedure.

Jurisdiction of—

Court of Claims of set-off by the United States, see section 1503 of Title 28.

District courts of set-off by the United States, see section 1346 of Title 28.

Set-off of accounts of public officers in arrears to the United States, see section 5512 of Title 5, Government Organization and Employees.

Settlements of public accounts by General Accounting Office, see section 71 of this title.

FEDERAL RULES OF CIVIL PROCEDURE

Counterclaim and cross-claim, see rule 13, Title 28, Appendix, Judiciary and Judicial Procedure.

§ 228. Repealed. June 25, 1948, ch. 646, § 39, 62 Stat. 992

Section, act Feb. 18, 1904, ch. 160, § 1, 33 Stat. 41, related to payment of judgments against United States made on settlements by General Accounting Office and is now covered by sections 2514 and 2517 of Title 28, Judiciary and Judicial Procedure.

EFFECTIVE DATE OF REPEAL

Repeal of section effective Sept. 1, 1948, see section 38 of act June 25, 1948, set out as an Effective Date note preceding section 1 of Title 28, Judiciary and Judicial Procedure.

§ 229. Private claims pending before Congress; taking of testimony

Any committee of either House of Congress before which any private claim against the United States may at any time be pending, being first thereto authorized by the House appointing them, may order testimony to be taken, and books and papers to be examined, and copies thereof proved, before any standing master in chancery within the judicial district where such testimony or evidence is to be taken. Such master in chancery, upon receiving a copy of the order of such committee, signed by its chairman, setting forth the time and place when and where such examination is to be had, the questions to be investigated, and, so far as may be known to the committee, the names of the witnesses to be examined on the part of the United States, and the general nature of the books, papers, and documents to be proved, if known, shall proceed to give to such private parties reasonable notice of the time and place of such examination, unless such notice shall have been or shall be given by such committee or its chairman, or by the attorney or agent of the United States, or waived by such private party. And such master shall issue subpoenas for such witnesses as may have been named in the order of such committee, and such others as the agent or other representative of the United States hereinafter mentioned shall request. And he shall also issue subpoenas at the request of such private party, or parties, for such witnesses within such judicial district as they may desire: *Provided*, That the United States shall not be liable for the fees of any officer for serving any subpoena for any private party, nor for the fees of any witness on behalf of such party. Said committee may inform the United States attorney for the district where the testimony is to be taken of the time, place, and object of such examination, and request his attendance in behalf of the Government in conducting such examination, in which case it shall be his duty to attend in person, or by an assistant employed by him, to conduct such examination on the part of the United States, or such committee may, at its option, appoint an agent or attorney, or one of its own members, for that purpose, as they may deem best; and in that event, if the committee shall not be unanimous, the minority of the committee may also appoint such agent or attorney or member of such committee to attend and take part in such examination.

(Feb. 3, 1879, ch. 40, § 1, 20 Stat. 278; Mar. 3, 1911, ch. 231, § 291, 36 Stat. 1167; June 25, 1948, ch. 646, § 1, 62 Stat. 909.)

CODIFICATION

This section and section 230 of this title were an act entitled "An act to provide for taking testimony, to be used before Congress, in cases of private claims against the United States."

The original text referred to "any standing master in chancery of the circuit of the United States within the judicial district where such testimony or evidence is to be taken." The words "of the circuit of the United States" were omitted as inappropriate since the abolition of circuit courts by act Mar. 3, 1911.

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney of the United States". See section 541 of Title 28, Judiciary and Judicial Procedure, and Historical and Revision note thereunder.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 230 of this title.

§ 230. Subpoena for taking testimony; compensation of officers and witnesses; return of depositions

It shall be the duty of the marshal of the United States for the district in which the testimony is to be taken to serve, or cause to be served, all subpoenas issued in behalf of the United States under this section and section 229 of this title, in the same manner as if issued by the district court for his district; and he shall, upon being first paid his fees therefor, serve any subpoenas that may be issued at the instance of such private party or parties. And the said master may, in his discretion, appoint any other person to serve any subpoena. Such master shall have full power to administer

oaths to witnesses, and the same power to issue attachments to compel the attendance of witnesses and the production of books, papers, and documents, as the district court of his district would have in a case pending before it; and it shall be his duty to report the conduct of contumacious witnesses before him to the House of Congress appointing such committee. The compensation of such master in chancery, and the fees of marshals and deputy marshals, and of any person appointed to serve papers, shall be the same as for like services in equity cases in the district court of the United States; and the compensation of witnesses shall be the same as for like attendance and travel of witnesses before such district courts; and all such fees and compensation of officers and witnesses on behalf of the United States, and other expenses of all investigations which may be had under the provisions of this section and section 229 of this title on the part of the United States, shall be paid out of the contingent fund of the branch of Congress appointing such committee. Said master, when the examination is concluded, shall attach together all the depositions and exhibits, and attach thereto his certificate setting forth or referring to the authority by which they were taken, any notices he may have given, the names of the witnesses for whom subpoenas or attachments were issued, the names of witnesses who attended, with the time of attendance and mileage and fees of each witness on behalf of the United States, which he may require to be shown by affidavit, his own fees, the fees of the marshal, his deputies or other persons serving papers, giving the items, and such other facts in relation to the circumstances connected with the taking of the depositions as he may deem material. He shall then seal up such depositions and papers securely, direct them to the chairman of such committee at Washington, stating briefly on the outside the nature of the contents, and place the same in the post office, paying the postage thereon; and said package shall be opened only in the presence of such committee. The chairman of any committee ordering testimony to be taken under this section and section 229 of this title shall, at least ten days before the time fixed for such examination, and within two days after the adoption of such order, cause a copy thereof to be directed and delivered to the Attorney General of the United States, or sent to him by mail at the Department of Justice, to enable him to give such instructions as he may deem best to the United States attorney of the district where such testimony is to be taken, who may, and, if required by the Attorney General, shall, though not requested by the committee, appear for the United States in person or by assistant, and take such part in such examination as the Attorney General shall direct.

(Feb. 3, 1879, ch. 40, § 2, 20 Stat. 279; Mar. 3, 1911, ch. 231, § 291, 36 Stat. 1167; June 25, 1948, ch. 646, § 1, 62 Stat. 909.)

CODIFICATION

Upon its incorporation into the Code, references in this section to the circuit courts were omitted or changed to refer to the district courts to conform to act Mar. 3, 1911, which abolished the circuit courts.

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney of the United States". See section 541 of Title 28, Judiciary and Judicial Procedure, and Historical and Revision note thereunder.

CROSS REFERENCES

No fees to be charged against or collected from the United States, see section 1923 of Title 28, Judiciary and Judicial Procedure.

§ 231. Liability of persons making false claims

Any person not in the military or naval forces of the United States, or in the militia called into or actually employed in the service of the United States, who shall make or cause to be made, or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, any claim upon or against the Government of the United States, or any department or officer thereof, knowing such claim to be false, fictitious, or fraudulent, or who, for the purpose of obtaining or aiding to obtain the payment or approval of such claim, makes, uses, or causes to be made or used, any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, or who enters into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim, or who, having charge, possession, custody, or control of any money or other public property used or to be used in the military or naval service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers or causes to be delivered, to any other person having authority to receive the same, any amount of such money or other property less than that for which he received a certificate or took a receipt, and every person authorized to make or deliver any certificate, voucher, receipt, or other paper certifying the receipt of arms, ammunition, provisions, clothing, or other property so used or to be used, who makes or delivers the same to any other person without a full knowledge of the truth of the facts stated therein, and with intent to defraud the United States, and every person who knowingly purchases or receives in pledge for any obligation or indebtedness from any soldier, officer, sailor, or other person called into or employed in the military or naval service any arms, equipments, ammunition, clothes, military stores, or other public property, such soldier, sailor, officer, or other person not having the lawful right to pledge or sell the same, shall forfeit and pay to the United States the sum of $2,000, and, in addition, double the amount of damages which the United States may have sustained by reason of the doing or committing such act, together with the costs of suit; and such forfeiture and damages shall be sued for in the same suit.

(R.S. 3490.)

CODIFICATION

R.S. § 3490 is from act Mar. 2, 1863, ch. 67, § 3, 12 Stat. 698.

Section based in part on R.S. § 5438 which was from act Mar. 2, 1863, ch. 67, §§ 1, 3, 12 Stat. 696, 698.

As originally enacted, this section read as follows: "Any person not in the military or naval forces of the United States, or in the militia called into or actually employed in the service of the United States, who shall do or commit any of the acts prohibited by any of the provisions of section fifty-four hundred and thirty-eight, Title 'Crimes,' shall forfeit and pay to the United States' the sum of $2,000, and, in addition, double the amount of damages which the United States may have sustained by reason of the doing or committing such act, together with the costs of suit; and such forfeiture and damages shall be sued for in the same suit."

The language of R.S. § 5438 specifically setting forth the acts prohibited by that section was incorporated into this section in lieu of the general reference to the acts prohibited by any of the provisions of R.S. § 5438. This language was retained in this section despite the repeal of R.S. § 5438 by act Mar. 4, 1909, ch. 321, § 341, 35 Stat. 1153, and its replacement by section 35 of that Act, which was subsequently repealed and incorporated into section 80 [now sections 287 and 1001] of Title 18, Crimes and Criminal Procedure, on the authority of such cases as *U.S.* v. *Bornstein*, N.J. 1976, 96 S.Ct. 523, 423 U.S. 303, 46 L.Ed.2d 514; *U.S.* v. *Neifert-White Co.*, Mont. 1968, 88 S.Ct. 959, 390 U.S. 228, 19 L.Ed.2d 467; and *Olson* v. *Mellon*, D.C. Pa. 1933, 4 F.Supp. 947, affirmed 71 F.2d 1021, which in effect held that the provisions of R.S. § 5438 still govern insofar as civil liability under this section is concerned.

SHORT TITLE

Sections 231, 232, 233, and 235 of this title are popularly known as the False Claims Act.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 233, 711 of this title.

§ 232. Procedure for private claims

(A) Jurisdiction

The several district courts of the United States, the several district courts of the Territories of the United States, within whose jurisdictional limits the person doing or committing such act shall be found, shall wheresoever such act may have been done or committed, have full power and jurisdiction to hear, try, and determine such suit.

(B) Persons capable of bringing suit

Except as hereinafter provided, such suit may be brought and carried on by any person, as well for himself as for the United States, the same shall be at the sole cost and charge of such person, and shall be in the name of the United States, but shall not be withdrawn or discontinued without the consent, in writing, of the judge of the court and the United States attorney, first filed in the case, setting forth their reasons for such consent.

(C) Notice of pendency; appearance; abatement

Whenever any such suit shall be brought by any person under clause (B) of this section notice of the pendency of such suit shall be given to the United States by serving upon the United States attorney for the district in which such suit shall have been brought a copy of the bill of complaint and by sending, by registered mail, or by certified mail, to the Attorney General of the United States at Washington, District of Columbia, a copy of such bill together with a disclosure in writing of substantially all evidence and information in his possession material to the effective prosecution of such suit. The United States shall have sixty days, after service as above provided, within which to enter appearance in such suit. If the United States shall fail, or decline in writing to the court, during said period of sixty days to enter any such suit, such person may carry on such suit. If the United States within said period shall enter appearance in such suit the same shall be carried on solely by the United States. In carrying on such suit the United States shall not be bound by any action taken by the person who brought it, and may proceed in all respects as if it were instituting the suit: *Provided*, That if the United States shall fail to carry on such suit with due diligence within a period of six months from the date of its appearance therein, or within such additional time as the court after notice may allow, such suit may be carried on by the person bringing the same in accordance with clause (B) of this section. The court shall have no jurisdiction to proceed with any such suit brought under clause (B) of this section or pending suit brought under this section whenever it shall be made to appear that such suit was based upon evidence or information in the possession of the United States, or any agency, officer or employee thereof, at the time such suit was brought: *Provided, however*, That no abatement shall be had as to a suit pending on December 23, 1943, if before such suit was filed such person had in his possession and voluntarily disclosed to the Attorney General substantial evidence and information which was not theretofore in the possession of the Department of Justice.

(D) Stay of appeal

In any suit whether or not on appeal pending on December 23, 1943, brought under this section, the court in which such suit is pending shall stay all further proceedings, and shall forthwith cause written notice, by registered mail, or by certified mail, to be given the Attorney General that such suit is pending, and the Attorney General shall have sixty days from the date of such notice to appear and carry on such suit in accordance with clause (C) of this section.

(E) Compensation for disclosure of information, collection of forfeiture and damages; costs

(1) In any such suit, if carried on by the United States as herein provided, the court may award to the person who brought such suit, out of the proceeds of such suit or any settlement of any claim involved therein, which shall be collected, an amount which in the judgment of the court is fair and reasonable compensation to such person for disclosure of the information or evidence not in the possession of the United States when such suit was brought. Any such award shall in no event exceed one-tenth of the proceeds of such suit or any settlement thereof.

(2) In any such suit when not carried on by the United States as herein provided, whether heretofore or hereafter brought, the court may award to the person who brought such suit and prosecuted it to final judgment, or to settlement, as provided in clause (B) of this section,

out of the proceeds of such suit or any settlement of any claim involved therein, which shall be collected, an amount, not in excess of one-fourth of the proceeds of such suit or any settlement thereof, which in the judgment of the court is fair and reasonable compensation to such person for the collection of any forfeiture and damages; and such person shall be entitled to receive to his own use such reasonable expenses as the court shall find to have been necessarily incurred and all costs the court may award against the defendant, to be allowed and taxed according to any provision of law or rule of court in force, or that shall be in force in suits between private parties in said court: *Provided*, That such person shall be liable for all costs incurred by himself in such case and shall have no claim therefor on the United States.

(R.S. § 3491; June 25, 1936, ch. 804, 49 Stat. 1921; Dec. 23, 1943, ch. 377, § 1, 57 Stat. 608; June 25, 1948, ch. 646, §§ 1, 32(b), 62 Stat. 909, 991; May 24, 1949, ch. 139, § 127, 63 Stat. 107; June 11, 1960, Pub. L. 86-507, § 1(28), (29), 74 Stat. 202.)

CODIFICATION

R.S. § 3491 is from act Mar. 2, 1863, ch. 67, § 4, 12 Stat. 698.

As originally enacted, clause (A) contained references to the Supreme Court of the District of Columbia. Act June 25, 1936, substituted "the district court of the United States for the District of Columbia" for "the Supreme Court of the District of Columbia", and act June 25, 1948, as amended by act May 24, 1949, substituted "United States District Court for the District of Columbia" for "district court of the United States for the District of Columbia". The words "United States District Court for the District of Columbia" have been deleted entirely as superfluous in view of section 132(a) of Title 28, Judiciary and Judicial Procedure, which states that "There shall be in each judicial district a district court which shall be a court of record known as the United States District Court for the district", and section 88 of title 28 which states that "the District of Columbia constitutes one judicial district".

AMENDMENTS

1960—Cl. (C). Pub. L. 86-507, § 1(28), inserted "or by certified mail," following "registered mail,".

Cl. (D). Pub. L. 86-507, § 1(29), inserted "or by certified mail," following "registered mail,".

1943—Act Dec. 23, 1943, amended section generally.

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney of the United States". See section 541 of Title 28, Judiciary and Judicial Procedure, and Historical and Revision note thereunder.

FEDERAL RULES OF CIVIL PROCEDURE

Dismissal of action, judgment and costs, see rules 41, 54, Title 28, Appendix, Judiciary and Judicial Procedure.

Preservation of section under rules, see notes by Advisory Committee under rules 41 and 54 of Title 28.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 233. Duty of United States attorney as to such cases

It shall be the duty of the several United States attorneys for the respective districts, for the District of Columbia, and for the several Territories, to be diligent in inquiring into any violation of the provisions of section 231 of this title by persons liable to such suit, and found within their respective districts or Territories, and to cause them to be proceeded against in due form of law for the recovery of such forfeiture and damages. And such person may be arrested and held to bail in such sum as the district judge may order, not exceeding the sum of $2,000, and twice the amount of the damages sworn to in the affidavit of the person bringing the suit.

(R.S. § 3492; June 25, 1948, ch. 646, § 1, 62 Stat. 909.)

CODIFICATION

R.S. § 3492 is from act Mar. 2, 1863, ch. 67, § 5, 12 Stat. 698.

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney of the United States". See section 541 of Title 28, Judiciary and Judicial Procedure, and Historical and Revision note thereunder.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 234. Repealed. Dec. 23, 1943, ch. 377, § 2, 57 Stat. 609

Section, R.S. § 3493, related to rights of persons bringing suits.

§ 235. Limitation of suit

Every such suit shall be commenced within six years from the commission of the act, and not afterward.

(R.S. § 3494.)

CODIFICATION

R.S. § 3494 is from act Mar. 2, 1863, ch. 67, § 7, 12 Stat. 698.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 711 of this title.

§ 236. Meritorious claims against United States not subject to lawful adjustment; submission to Congress by Comptroller General

When there is filed in the General Accounting Office a claim or demand against the United States that may not lawfully be adjusted by the use of an appropriation theretofore made, but which claim or demand in the judgment of the Comptroller General of the United States contains such elements of legal liability or equity as to be deserving of the consideration of the Congress, he shall submit the same to the Congress by a special report containing the material facts and his recommendation thereon.

(Apr. 10, 1928, ch. 334, 45 Stat. 413.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 71a, 237 of this title.

§ 237. Limitation of time on claims and demands

(1) Every claim or demand (except a claim or demand by any State, Territory, possession or the District of Columbia) against the United States cognizable by the General Accounting

Office under sections 71 and 236 of this title, shall be forever barred unless such claim, bearing the signature and address of the claimant or of an authorized agent or attorney, shall be received in said office within 6 years after the date such claim first accrued: *Provided*, That when a claim of any person serving in the military or naval forces of the United States accrues in time of war, or when war intervenes within five years after its accrual, such claim may be presented within five years after peace is established.

(2) Whenever any claim barred by subsection (1) of this section shall be received in the General Accounting Office, it shall be returned to the claimant, with a copy of this section, and such action shall be a complete response without further communication.

(Oct. 9, 1940, ch. 788, §§ 1, 2, 54 Stat. 1061; Jan. 2, 1975, Pub. L. 93-604, title VIII, § 801, 88 Stat. 1965.)

CODIFICATION

Section is also set out as section 71a of this title.

Subsecs. (1) and (2) of this section are from sections 1 and 2, respectively, of act Oct. 9, 1940.

AMENDMENTS

1975—Subsec. (1). Pub. L. 93-604 reduced the period within which a claim or demand against the United States has to be filed from ten to six years.

EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 93-604 effective 6 months after Jan. 2, 1975 and to have no effect on claims received in the General Accounting Office before that time, see section 801 of Pub. L. 93-604, set out as an Effective Date of 1975 Amendment note under section 71a of this title.

TERMINATION OF WAR AND EMERGENCIES

Joint Res. July 25, 1947, ch. 327, § 3, 61 Stat. 451, provided that in the interpretation of subsec. (1) of this section, the date July 25, 1947, shall be deemed to be the date of termination of any state of war theretofore declared by Congress and of the national emergencies proclaimed by the President on Sept. 8, 1939, and May 27, 1941.

CROSS REFERENCES

Checks drawn on Treasurer of United States or designated depositaries, exception from limitations, see section 132 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 132 of this title.

§ 237a. Time limitation on claims against Government employees who received dual compensation

The United States waives all claims against any person arising out of the receipt by such person of compensation from the United States including Government owned or controlled corporations or from the government of the District of Columbia in violation of any provision of law prohibiting or restricting the receipt of dual compensation, which has not been reported to the General Accounting Office for collection within six years from the last date of any period of dual compensation.

(Aug. 28, 1954, ch. 1035, 68 Stat. 890.)

DUAL COMPENSATION LAWS

Laws relating to dual compensation, see section 5531 et seq. of Title 5, Government Organization and Employees.

§ 238. Settlement of damage claims of Federal penal and correctional institutions' employees

The Attorney General, and such other officer or officers as he may designate for such purpose, are authorized to consider, determine, adjust, and pay claims, not exceeding in any case the sum of $1,000, of persons employed in Federal penal and correctional institutions for damage to or loss or destruction of personal property occurring incident to such employment. No claim shall be allowed under this section unless (a) the property claimed to be damaged, lost, or destroyed is determined to be reasonable, useful, necessary, or proper under the attendant circumstances; (b) such damage, loss, or destruction shall not have been caused in whole or in part by any negligence or wrongful act on the part of the claimant, his agent, or employee, and shall not have occurred at quarters occupied by the claimant which are not assigned to him or otherwise provided in kind by the Government; and (c) such claim shall have been presented in writing within one year after the occurrence of the accident or incident out of which such claim arises. Acceptance by any claimant of an award hereunder shall release the United States, its agents or employees, from any further claim by such claimant arising out of the same incident.

(June 10, 1949, ch. 187, § 1, 63 Stat. 167.)

APPROPRIATIONS

Section 2 of act June 10, 1949, provided that: "There are hereby authorized to be appropriated such sums as may be necessary to carry out the purposes of this act [this section]."

§ 239. Collection or reclamation of moneys paid to assignees, transferees, or allottees

No collection or reclamation shall be made by the United States on account of any money paid to assignees, transferees, or allottees, or to others for them, under assignments, transfers, or allotments of pay and allowances made under authority of law where liability might exist with respect to such assignments, transfers, or allotments or the use of such moneys, because of the death of assignors, transferors, or allotters.

(Aug. 10, 1956, ch. 1041, § 45, 70A Stat. 638.)

§ 240. Settlement of claims of military and civilian personnel for damages to or loss of personal property incident to service; definitions

As used in this Act—

(1) "agency" includes an executive department, military department, independent establishment, or corporation primarily acting as an instrumentality of the United States, but does not include any contractor with the United States;

(2) "uniformed services" means the Army, Navy, Air Force, Marine Corps, Coast Guard, National Ocean Survey, and Public Health Service; and

(3) "settle" means consider, ascertain, adjust, determine, and dispose of any claim, whether by full or partial allowance or disallowance; and

(4) "military department" means Department of the Army, Department of the Navy, and the Department of the Air Force.

(Pub. L. 88-558, § 2, Aug. 31, 1964, 78 Stat. 767; Pub. L. 89-185, § 3(a), Sept. 15, 1965, 79 Stat. 789.)

REFERENCES IN TEXT

This Act, referred to in text, means Pub. L. 88-558, which is classified to sections 240 to 243 of this title, sections 2732 and 2735 of Title 10, Armed Forces, and section 490 of Title 14, Coast Guard. For complete classification of this Act to the Code, see Short Title note set out below and Tables volume.

AMENDMENTS

1965—Par. (1). Pub. L. 89-185 inserted military department in the definition of "agency".

Par. (4). Pub. L. 89-185 added par. (4) defining "military department".

CHANGE OF NAME

The Coast and Geodetic Survey was consolidated with the National Weather Bureau in 1965 to form the Environmental Science Services Administration by Reorg. Plan No. 2 of 1965, eff. July 13, 1965, 30 F.R. 8819, 79 Stat. 1318. The Environmental Science Services Administration was abolished in 1970 and its personnel, property, records, etc., were transferred to the National Oceanic and Atmospheric Administration by Reorg. Plan No. 4 of 1970, eff. Oct. 3, 1970, 35 F.R. 15627, 84 Stat. 2090. By order of the Acting Associate Administrator of the National Oceanic and Atmospheric Administration, 35 F.R. 19249, Dec. 19, 1970, the Coast and Geodetic Survey was redesignated the National Ocean Survey. See notes under section 311 of Title 15, Commerce and Trade.

SHORT TITLE

Section 1 of Pub. L. 88-558 provided: "That this Act [enacting sections 240 to 243 of this title, amending section 2735 of Title 10, Armed Forces, and repealing sections 2732 of Title 10 and 490 of Title 14, Coast Guard] may be cited as the 'Military Personnel and Civilian Employees' Claims Act of 1964'."

§ 241. Settlement payments

(a) Authority of heads of military departments and Secretary of the Treasury; claims by members of uniformed services; limitation; replacement of property in kind; authority of Department of Defense over claims of civilian employees; payments to survivors

(1) Under such regulations as the Secretary of a military department, or the Secretary of the Treasury with respect to the Coast Guard when it is not operating as a part of the Navy, may prescribe, he or his designee may settle and pay a claim arising after August 31, 1964, against the United States for not more than $15,000 made by a member of the uniformed services under the jurisdiction of that department or the Coast Guard or by a civilian officer or employee of that department or the Coast Guard, for damage to, or loss of, personal property incident to his service. If the claim is substantiated and the possession of that property is determined to be reasonable, useful, or proper under the circumstances, the claim may be paid or the property replaced in kind. This subsection does not apply to claims settled before August 31, 1964.

(2) Under such regulations as the Secretary of Defense may prescribe, he or any officer designated by him has the same authority as the Secretary of a military department with respect to a claim by a civilian employee of the Department of Defense not otherwise covered by this subsection for damage to, or loss of personal property incident to, his service.

(3) If a person named in this subsection is dead, the Secretary of the military department concerned or his designee, or the Secretary of the Treasury or his designee, or the Secretary of Defense or his designee, as the case may be, may settle and pay any claim made by the decedent's surviving (1) spouse, (2) children, (3) father or mother, or both, or (4) brothers or sisters, or both, that arose before, concurrently with, or after the decedent's death and is otherwise covered by this subsection. Claims of survivors shall be settled and paid in the order named.

(b) Members of non-military departments; limitation; replacement of property in kind; payments to survivors

(1) Subject to any policies the President may prescribe to effectuate the purposes of this subsection and under such regulations as the head of an agency, other than a military department, the Secretary of Transportation with respect to the Coast Guard, or the Department of Defense, may prescribe, he or his designee may settle and pay a claim arising after October 18, 1974, against the United States for not more than $15,000 made by a member of the uniformed services under the jurisdiction of that agency or by a civilian officer or employee of that agency, for damage to, or loss of, personal property incident to his service. If the claim is substantiated and the possession of that property is determined to be reasonable, useful, or proper under the circumstances, the claim may be paid or the property replaced in kind. This subsection does not apply to claims settled before October 18, 1974.

(2) If a person named in this subsection is dead, the head of the agency concerned, or his designee, may settle and pay any claim made by the decedent's surviving (1) spouse, (2) children, (3) father or mother, or both, or (4) brothers or sisters, or both, that arose before concurrently with, or after the decedent's death and is otherwise covered by this subsection. Claims of survivors shall be settled and paid in the order named.

(c) Time limitation for presentation of claims

A claim may be allowed under this section for damage to, or loss of, property only if—

(1) It is presented in writing within two years after it accrues, except that if the claim accrues in time of war or in time of armed conflict in which any armed force of the United States is engaged or if such a war or armed conflict intervenes within two years after it accrues, and if good cause is shown, the claim may be presented not later than two years after that cause ceases to exist, or two years after the war or armed conflict is terminated, whichever is earlier;

(2) it did not occur at quarters occupied by the claimant within the fifty States or the District of Columbia that were not assigned to him or otherwise provided in kind by the United States; or

(3) it was not caused wholly or partly by the negligent or wrongful act of the claimant, his agent, or his employee.

(d) Dates of beginning and ending of an armed conflict

For the purposes of subsection (c)(1) of this section, the dates of beginning and ending of an armed conflict are the dates established by concurrent resolution of Congress or by a determination of the President.

(e) Repealed. Pub. L. 91-311, July 8, 1970, 84 Stat. 412

(f) District of Columbia employees; personal property claims

The provisions of this Act apply in respect to the damage to, or loss of, personal property incident to service of any officer or employee of the government of the District of Columbia, irrespective of whether the damage or loss occurs within or outside the District of Columbia, except that in applying such provisions in connection with the damage or loss of personal property of an officer or employee of the government of the District of Columbia, the terms "agency" and "United States" shall be held to mean the government of the District of Columbia, and the term "head of agency" shall be held to mean the Mayor of the District of Columbia.

(Pub. L. 88-558, § 3, Aug. 31, 1964, 78 Stat. 767; Pub. L. 89-185, § 3(b), Sept. 15, 1965, 79 Stat. 789; Pub. L. 90-561, Oct. 12, 1968, 82 Stat. 998; Pub. L. 91-311, July 8, 1970, 84 Stat. 412; Pub. L. 92-352, title I, § 106(a), July 13, 1972, 86 Stat. 491; Pub. L. 93-198, title IV, pt. B, § 421, Dec. 24, 1973, 87 Stat. 789; Pub. L. 93-455, § 1, Oct. 18, 1974, 88 Stat. 1381.)

REFERENCES IN TEXT

This Act, referred to in subsec. (f), means Pub. L. 88-558, which is classified to sections 240 to 243 of this title, sections 2732 and 2735 of Title 10, Armed Forces, and 490 of Title 14, Coast Guard. For complete classification of this Act to the Code, see Short Title note set out under section 240 of this title and Tables volume.

CODIFICATION

In subsec. (b)(1), "October 18, 1974" was substituted in two places for "the effective date of this Act" and "its enactment", on authority of section 2 of Pub. L. 93-455, set out as an Effective Date of 1974 Amendment note below.

Subsec. (f) of this section is also classified to section 1-907 of the District of Columbia Code.

AMENDMENTS

1974—Subsec. (a)(1). Pub. L. 93-455, § 1(a), substituted "$15,000" for "$10,000".

Subsec. (b)(1). Pub. L. 93-455, § 1(b), established a uniform maximum limit of $15,000 that all agencies may pay in settlement of claims, and struck out provisions relating to regulations by the Secretary of State, the Administrator for the Agency for International Development, the Director of the United States Information Agency, the Director of the United States Arms Control and Disarmament Agency, the Director of ACTION, and the Board of Directors of the Overseas Private Investment Corporation, for the payment of claims made by an officer or employee of such agency.

1972—Subsec. (b)(1). Pub. L. 92-352 redesignated part of existing provisions as subpar. (A) and as so redesignated, generally amended provisions relating to settlement and payment of claims arising after Aug. 31, 1964, added subpar. (B), and substituted provisions relating to application of this subsection to claims settled before Aug. 31, 1964, for provisions relating to application of this subsection to claims settled before its enactment.

1970—Subsec. (e). Pub. L. 91-311 repealed subsec. (e) which directed the head of each agency to report to Congress once a year on claims settled under this section during the period covered by the report and required that the report include for each claim the name of the claimant, the amount claimed, and the amount paid.

1968—Subsec. (f). Pub. L. 90-561 added subsec. (f).

1965—Subsec. (a). Pub. L. 89-185 added subsec. (a). Former subsec. (a) was redesignated as subsec. (b)(1) and amended and former subsec. (b) was redesignated as subsec. (b)(2) and amended.

Subsec. (b)(1). Pub. L. 89-185 redesignated former subsec. (a) as subsec. (b)(1), made its provisions subject to any policies the President may prescribe to effectuate the purposes of this subsec. and removed the heads of the military departments, the Secretary of the Treasury with regard to the Coast Guard, and the Department of Defense from the classification of head of an agency bound by subsec. (b).

Subsec. (b)(2). Pub. L. 89-185 redesignated former subsec. (b) as subsec. (b)(2) and substituted "If a person named in this subsection is dead" and "otherwise covered by this subsection" for "If a person named in subsection (a) of this section is dead" and "otherwise covered by subsection (a) of this section" respectively.

Subsec. (c). Pub. L. 89-185 substituted "A claim may be allowed under this section" for "A claim may be allowed under subsection (a) of this section".

EFFECTIVE DATE OF 1974 AMENDMENT

Section 2 of Pub. L. 93-455 provided that: "The amendments provided in this Act [amending this section] shall apply to claims based upon losses of personal property which occur after the effective date of this Act [Oct. 18, 1974]."

EFFECTIVE DATE OF 1972 AMENDMENT

Section 106(b) of Pub. L. 92-352 provided in part that: "Subsection (a) of this section [amending subsec. (b)(1) of this section] is effective August 31, 1964."

EFFECTIVE DATE OF 1965 AMENDMENT

Section 4 of Pub. L. 89-185 provided in part that: "Sections 1 and 2 of this Act [amending section 2732 of Title 10, Armed Forces, and section 490 of Title 14, Coast Guard] are effective July 2, 1952, and section 3 of this Act [amending this section] is effective August 31, 1964, for the purpose of reconsideration of settled claims as provided in this section [this note]."

TRANSFER OF FUNCTIONS

"Mayor of the District of Columbia" was substituted for "Commissioner of the District of Columbia" pursuant to section 421 of Pub. L. 93-198. The Office of Commissioner of the District of Columbia, as established by Reorg. Plan No. 3 of 1967, was abolished as of noon Jan. 2, 1975, by Pub. L. 93-198, title VII, § 711, Dec. 24, 1973, 87 Stat. 818, and replaced by the Office of Mayor of the District of Columbia by section 421 of Pub. L. 93-198, classified to section 1-161 of the District of Columbia Code.

RECONSIDERATION AND RESETTLEMENT OF CLAIMS PREVIOUSLY SETTLED

Section 106(b) of Pub. L. 92-352 provided in part that any claim previously settled under this section in the amount of $6,500 solely by reason of the maxi-

mum limitation established by subsec. (b)(1) of this section, could be reconsidered and settled under this section, as amended by section 106(a) of Pub. L. 92-352, where the claimant had made written request for reconsideration within one year from July 13, 1972.

Section 4 of Pub. L. 89-185 provided in part that any claim previously settled under this section in the amount of $6,500 solely by reason of the maximum limitation established by subsec. (a) of this section and certain other provisions, could be reconsidered and settled under this section, as amended by sections 1, 2, and 3 of Pub. L. 89-185, where the claimant had made written request for reconsideration within one year from Sept. 15, 1965.

§ 242. Conclusiveness of settlement

Notwithstanding any other provision of law, the settlement of a claim under this Act is final and conclusive.

(Pub. L. 88-558, § 4, Aug. 31, 1964, 78 Stat. 768.)

REFERENCES IN TEXT

This Act, referred to in text, means Pub. L. 88-558, which is classified to sections 240 to 243 of this title, sections 2732 and 2735 of Title 10, Armed Forces, and section 490 of Title 14, Coast Guard. For complete classification of this Act to the Code, see Short Title note set out under section 240 of this title and Tables volume.

§ 243. Limitation on agent or attorney fees; violation; penalty

No more than 10 per centum of the amount paid in settlement of each individual claim submitted and settled under the authority of this Act shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with that claim and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding $1,000.

(Pub. L. 88-558, § 8, as added Pub. L. 89-185, § 5, Sept. 15, 1965, 79 Stat. 791.)

REFERENCES IN TEXT

This Act, referred to in text, means Pub. L. 88-558, which is classified to sections 240 to 243 of this title, sections 2732 and 2735 of Title 10, Armed Forces, and section 490 of Title 14, Coast Guard. For complete classification of this Act to the Code, see Short Title note set out under section 240 of this title and Tables volume.

CHAPTER 7—BUREAU OF THE MINT, MINTS, AND ASSAY OFFICES

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292. Functions of Secretary of the Treasury and Administrator of General Services.
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SUBCHAPTER I—THE BUREAU OF THE MINT

§ 251. Bureau established; director

There shall be established in the Treasury Department a Bureau of the Mint, embracing in its organization and under its control all mints for the manufacture of coin, and all assay offices for the stamping of bars, which have been, or which may be, authorized by law. The chief officer of the said bureau shall be denominated the Director of the Mint, and shall be under the general direction of the Secretary of the Treasury. He shall be appointed by the President, by and with the advice and consent of the Senate, and shall hold his office for the term of five years, unless sooner removed by the President, upon reasons to be communicated by him to the Senate.

(R.S. § 343.)

CODIFICATION

R.S. § 343 is from act Feb. 12, 1873, ch. 131, § 1, 17 Stat. 424.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

§ 252. Repealed. Pub. L. 87-534, § 3(a), July 11, 1962, 76 Stat. 155

Section, R.S. § 344, provided for salary and expenses of Director of the Mint.

§ 253. Director; powers; reports

The Director of the Mint shall have the general supervision of all mints and assay offices, and shall make an annual report to the Secretary of the Treasury of their operations, at the close of each fiscal year, and from time to time such additional reports, setting forth the operations and condition of such institutions, as the Secretary of the Treasury shall require, and shall lay before him the annual estimates for their support. And the Secretary of the Trea-

sury shall appoint the number of clerks, classified according to law, necessary to discharge the duties of said bureau.

(R.S. § 345.)

CODIFICATION

R.S. § 345 is from act Feb. 12, 1873, ch. 131, § 2, 17 Stat. 424.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

§ 254. Repealed. Pub. L. 87-534, § 3(f), July 11, 1962, 76 Stat. 155

Section, R.S. § 3502, authorized the Secretary of the Treasury to designate someone to act in absence of the Director of the Mint.

SUBCHAPTER II—MINTS AND ASSAY OFFICES

§ 261. Mints and assay offices enumerated

The different mints and assay offices shall be—

First. The mint of the United States at Philadelphia.

Second. The mint of the United States at Denver.

Third. The United States assay office at New York.

Fourth. The United States assay office at San Francisco.

(R.S. 3495; May 12, 1874, ch. 168, § 1, 18 Stat. 45; June 20, 1874, ch. 328, § 1, 18 Stat. 97; Feb. 1, 1881, ch. 33, § 1, 21 Stat. 322; June 11, 1896, ch. 420, § 1, 29 Stat. 414; May 21, 1898, ch. 348, 30 Stat. 420; May 30, 1908, ch. 223, 35 Stat. 474; July 11, 1962, Pub. L. 87-534, § 1, 76 Stat. 155.)

CODIFICATION

R.S. § 3495 is from act Feb. 12, 1873, ch. 131, § 66, 17 Stat. 435.

Section, with the exception of the former eighth to eleventh subdivisions, inclusive, is from R.S. § 3495. The eighth subdivision of that section read: "The United States assay-office at Charlotte, N.C." That subdivision, and act Feb. 1, 1881, ch. 33, § 1, 21 Stat. 322, providing for an assay office at St. Louis, Mo., were omitted from the Code as superseded by later appropriation acts making no provision for assay offices at Charlotte or St. Louis. See act Mar. 2, 1926, ch. 43, 44 Stat. 149, 150.

The former eighth, tenth, and eleventh subdivisions were based, respectively, on act May 12, 1874, ch. 168 § 1, 18 Stat. 45, act May 21, 1898, ch. 348, 30 Stat. 420, and act May 30, 1908, ch. 223, 35 Stat. 474, providing for the establishment of assay offices at the places mentioned in those subdivisions. Further provisions of those acts, relating to the construction or rent of buildings, and the officers of the assay offices thereby established, and their salaries, were omitted as temporary or superseded by later appropriation acts.

The former ninth subdivision was based on a provision of act June 11, 1896, ch. 420, § 1, 29 Stat. 414, making an appropriation for the establishment of an assay office at Deadwood, S.D. Act Feb. 19, 1897, ch. 265, § 1, 29 Stat. 559, provided that such office should be conducted under the provisions of act Feb. 12, 1873 (incorporated in this chapter and sections 301 et seq. of this title).

The mint at New Orleans having been closed during the Civil War, its reopening was provided for by act June 20, 1874, ch. 328, § 1, 18 Stat. 97, the assaying and stamping of bullion thereat was authorized by act Mar. 3, 1877, ch. 102, § 1, 19 Stat. 307, and the supplying of said mint with silver bullion for coinage into standard silver dollars and all smaller denominations of silver was authorized by act Mar. 15, 1898, ch. 68, § 1, 30 Stat. 296.

All laws and parts of laws in force in relation to the mints of the United States, and for the government of the officers and persons employed therein, were applicable to the mint at Denver by act Feb. 20, 1895, ch. 105, § 3, 28 Stat. 673.

Act Mar. 2, 1895, ch. 177, § 1, 28 Stat. 784, 786, directed the establishment of a refinery at the assay office at Helena, Mont., and provided that the charges for refining, etc., should be fixed by the Director of the Mint, with the approval of the Secretary of the Treasury, to equal but not exceed the expenses thereof, and that all provisions relating to refineries should apply to the parting and refining of bullion at the assay office at Helena.

The foregoing provisions were omitted as executed, unnecessary, or obsolete.

AMENDMENTS

1962—Pub. L. 87-534 eliminated provisions which related to mints at San Francisco, New Orleans, and Carson, and assay offices at Boise City, Helena, Deadwood, Seattle and Salt Lake City, and inserted provisions authorizing an assay office at San Francisco.

CROSS REFERENCES

Refining and parting bullion at mints of the United States and assay office at New York, see section 361 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 262. Repealed. Pub. L. 87-534, § 3(m), July 11, 1962, 76 Stat. 156

Section, act Feb. 20, 1895, ch. 105, §§ 1, 3, 28 Stat. 673, required coinage of silver and minor coin at the Denver mint. See section 261 of this title.

§ 263. Officers of mints

The officers of each coinage mint shall be a superintendent and an assayer; and, for the mint at Philadelphia, an engraver; all to be appointed by the President, by and with the advice and consent of the Senate.

(R.S. § 3496; Feb. 20, 1895, ch. 105, § 2, 28 Stat. 673; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3496 is from act Feb. 12, 1873, ch. 131, § 3, 17 Stat. 424.

R.S. § 3496 referred to "each mint" instead of "each coinage mint," and provided for a melter and refiner and a coiner, as well as a superintendent and assayer. The word "coinage" was inserted because recent appropriation acts do not provide for a superintendent except at coinage mints. The positions of coiner and melter and refiner were abolished by act Aug. 23, 1912.

The provisions of R.S. § 3496 were made applicable to the mint of Denver by act Feb. 20, 1895, which also provided that the compensation of the officers of the mint should be the same as those of the mint at Carson City, Nev. This last mentioned provision was superseded by later appropriation acts specifying salaries of officers at the various mints. See act Jan. 3, 1923, ch. 22, 42 Stat. 1103.

Act Mar. 18, 1904, ch. 716, § 1, 33 Stat. 109, in making an appropriation for the Denver mint, provided for

the appointment, when the Secretary of the Treasury should determine that it was necessary, of a superintendent, assayer, melter and refiner, and coiner, chief clerk, etc., at salaries therein specified. It was omitted as superseded by later appropriation acts, if not temporary and executed.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

CROSS REFERENCES

Superintendents and assayers to receive deposits of gold coin and bullion, see section 430 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§§ 264, 265. Repealed. Pub. L. 87–534, § 3(b), (c), July 11, 1962, 76 Stat. 155

Section 264, R.S. § 3497; acts Feb. 20, 1895, ch. 105, § 2, 28 Stat. 673; Jan. 3, 1923, ch. 22, 42 Stat. 1103, required superintendents of the Philadelphia, San Francisco, and Denver mints to perform the duties of treasurers.

Section 265, R.S. § 3498; acts June 20, 1874, ch. 328, § 1, 18 Stat. 96; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Apr. 4, 1924, ch. 84, 43 Stat. 78; Jan. 22, 1925, ch. 87, 43 Stat. 764; Mar. 5, 1928, ch. 126, § 2, 45 Stat. 193, related to salaries of officers of coinage mints. See section 5101 et seq. of Title 5, Government Organization and Employees.

§ 266. Appointment of assistants and employees

All assistants and employees of the mints and assay offices of the United States shall be appointed by the Secretary of the Treasury.

(R.S. § 3504; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; July 11, 1962, Pub. L. 87–534, § 3(g), 76 Stat. 155.)

CODIFICATION

Other provisions of section 1 of act Aug. 23, 1912 are set out as section 267 of this title.

REPEALS

Section 3(g) of Pub. L. 87–534 repealed R.S. § 3504, from which the second sentence of this section, which provided that one of the clerks at each mint shall be designated as chief clerk, was derived.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

§ 267. Duties of coiner and melter and refiner performed by superintendent

The duties and responsibilities formerly imposed by law on the coiner and the melter and refiner in each of the coinage mints and the assay office at New York shall devolve upon the superintendents of said institutions.

(Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384.)

CODIFICATION

This section was a provision of section 1 of act Aug. 23, 1912, popularly known as the Legislative, Executive and Judicial Appropriation Act for that year.

It was preceded in that section by a provision abolishing the position of coiner in each of the coinage mints, and the position of melter and refiner in the coinage mints and the assay office at New York.

A further provision of that section concerning the appointment of assistants and employees is set out in section 266 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

§§ 268, 269. Repealed. Pub. L. 87–534, § 3(d), (e), July 11, 1962, 76 Stat. 155

Section 268, R.S. § 3499; acts June 20, 1874, ch. 328, § 1, 18 Stat. 96; Mar. 4, 1915, ch. 141, § 6, 38 Stat. 1049, related to salaries of assistants, clerks, and laborers employed in the mints.

Act Mar. 5, 1928, ch. 126, § 2, 45 Stat. 193, formerly cited in the credit to section 268 of this title, was repealed by Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 647.

Section 269, R.S. § 3500, related to oath of office of officers, assistants, and clerks appointed for any mint.

§ 270. Repealed. Pub. L. 92–310, title II, § 231(f), June 6, 1972, 86 Stat. 210

Section, R.S. § 3501, related to bonds of certain officers, assistants, and clerks in the Bureau of the Mint.

§ 271. Repealed. Pub. L. 87–534, § 3(f), July 11, 1962, 76 Stat. 155

Section R.S. § 3502, required the chief clerk to act in absence of superintendent and authorized the superintendent to appoint persons to act in absence of officers of a mint or assay office.

§ 272. General duties of superintendents of mints

The superintendent of each mint shall have the control thereof, the superintendence of the officers and persons employed therein, and the supervision of the business thereof, subject to the approval of the Director of the Mint. He shall make reports to the Director of the Mint at such times and according to such forms as the director may prescribe; which shall exhibit in detail, and under appropriate heads, the deposits of bullion, the amount of gold, silver, and minor coinage, and the amount of unparted, standard, and refined bars issued, and such other statistics and information as may be required.

(R.S. §§ 3503, 3504; Pub. L. 87–534, § 3(g), July 11, 1962, 76 Stat. 155.)

CODIFICATION

R.S. § 3503 is from act Feb. 12, 1873, ch. 131, § 4, 17 Stat. 424.

REPEALS

Section 3(g) of Pub. L. 87–534 repealed R.S. § 3504, from which the last sentence of this section, which provided that the superintendent shall keep and render, quarter yearly, to the Director of the Mint, regular and faithful accounts of his transactions with the other officers of the mint and the depositors, and

shall also render a monthly statement of the ordinary expenses of the mint or assay office under his charge, was derived.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 273. Duties of superintendents as to coin and bullion

The superintendent of each mint shall receive and safely keep, until legally withdrawn, all moneys or bullion which shall be for the use or the expenses of the mint. He shall receive all bullion brought to the mint for assay or coinage; shall be the keeper of all bullion or coin in the mint, except while the same is legally in the hands of other officers; and shall deliver all coins struck at the mint to the persons to whom they shall be legally payable. From the report of the assayer and the weight of the bullion, he shall compute the value of each deposit, and also the amount of the charges or deductions, if any, of all which he shall give a detailed memorandum to the depositor; and he shall also give at the same time, under his hand, a certificate of the net amount of the deposit, to be paid in coins or bars of the same species of bullion as that deposited, the correctness of which certificate shall be verified by the assayer, who shall countersign the same, and in all cases of transfer of coin or bullion, shall give and receive vouchers, stating the amount and character of such coin or bullion.

(R.S. § 3506.)

CODIFICATION

R.S. § 3506 is from act Feb. 12, 1873, ch. 131, § 4, 17 Stat. 424.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

EX. ORD. NO. 6558. RECEIPT OF GOLD ON CONSIGNMENT BY THE MINTS AND ASSAY OFFICES

By virtue of the authority vested in me by section 5(b) of the act of October 6, 1917, as amended by section 2 of the act of March 9, 1933, entitled "An Act to Provide Relief in the Existing National Emergency in Banking and for other Purposes," I, Franklin D. Roosevelt, President of the United States of America, do declare that a period of national emergency exists, and by virtue of said authority and of all other authority vested in me, do hereby prescribe the following regulations for receiving gold on consignment for sale:

SECTION 1. The United States mints and assay offices are hereby authorized, subject to such regulations as may from time to time be prescribed by the Secretary of the Treasury, to receive on consignment gold which the mint or assay office concerned is satisfied has not been held in noncompliance with the Executive orders, or the orders of the Secretary of the Treasury, issued under sections 2 and 3 of the act of March 9, 1933, or in noncompliance with any regulations or rulings made thereunder or licenses issued pursuant thereto.

SEC. 2. The Secretary of the Treasury is hereby authorized and empowered to issue such regulations as he may deem necessary to carry out the purposes of this Executive order.

SEC. 3. This Executive order and any regulations issued hereunder may be modified or revoked at any time. Promulgated January 15, 1934.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 274. Duties as to melting and refining

The superintendent of melting and refining department shall execute all the operations which are necessary in order to form ingots of standard silver or gold, and alloys for minor coinage, suitable for the superintendent of coining department, from the metals legally delivered to him for that purpose; and shall also execute all the operations which are necessary in order to form bars conformable in all respects to the law, from the gold and silver bullion delivered to him for that purpose. He shall keep a careful record of all transactions with the superintendent, noting the weight and character of the bullion, and shall be responsible for all bullion delivered to him until the same is returned to the superintendent and the proper vouchers obtained.

(R.S. § 3508; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3508 is from act Feb. 12, 1873, ch. 131, § 6, 17 Stat. 425.

R.S. § 3508, referred to the melter and refiner, and the coiner, instead of the superintendents of the melting and refining, and the coining departments. The positions of melter and refiner and coiner were abolished by act Aug. 23, 1912 and their duties and responsibilities transferred to the superintendent of the mint or assay office. The same section provided for the appointment of assistants and employees of the mints and assay offices by the Secretary of the Treasury. Pursuant to that authority, superintendents of the melting and refining and coining departments were appointed who are said to perform the duties of the former melter and refiner and coiner. See act Jan. 3, 1923, ch. 22, 42 Stat. 1103, making appropriations for the superintendents of such departments.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

COINAGE OF GOLD DISCONTINUED

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No.

6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 275. Duties as to coining

The superintendent of coining department shall execute all the operations which are necessary in order to form coins, conformable in all respects to the law, from the standard gold and silver ingots, and alloys for minor coinage, legally delivered to him for that purpose; and shall be responsible for all bullion delivered to him, until the same is returned to the superintendent and the proper vouchers obtained.

(R.S. § 3509; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3509 is from act Feb. 12, 1873, ch. 131, § 7, 17 Stat. 425.

Upon incorporation into the Code, the word "coiner", which appeared in the original text, was replaced by "superintendent of coining department", pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

COINAGE OF GOLD DISCONTINUED

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 276. Duties of engravers; dies for coins; new designs

The engraver shall prepare from the original dies already authorized all the working dies required for use in the coinage of the several mints, and, when new coins, emblems, devices, legends, or designs are authorized, shall, if required by the Director of the Mint, prepare the devices, models, hubs, or original dies for the same. The Director of the Mint shall have power, with the approval of the Secretary of the Treasury, to cause new designs or models of authorized emblems or devices to be prepared and adopted in the same manner as when new coins or devices are authorized. But no change in the design or die of any coin shall be made oftener than once in twenty-five years from and including the year of the first adoption of the design, model, die, or hub for the same coin: *Provided*, That no change be made in the diameter of any coin. But the Director of the Mint may nevertheless, with the approval of the Secretary of the Treasury, engage temporarily for this purpose the services of one or more artists, distinguished in their respective departments of art, who shall be paid for such service from the contingent appropriation for the mint at Philadelphia.

(R.S. § 3510; Sept. 26, 1890, ch. 944, 26 Stat. 484.)

CODIFICATION

R.S. § 3510 is from act Feb. 12, 1873, ch. 131, § 8, 17 Stat. 425.

A prior provision of this section relating to the adoption of new designs or models for devices or emblems already authorized for the silver dollar and five-cent piece has been omitted from the Code as obsolete.

QUARTER DOLLAR DESIGNS

Act July 9, 1917, ch. 36, 40 Stat. 242, authorizing certain slight modifications in the details of the designs of the current quarter dollar, was omitted from the Code as temporary and executed.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 277. Duties of assayers

The assayer shall assay all metals and bullion, whenever such assays are required in the operations of the mint; and shall make assays of coin or samples of bullion whenever required by the superintendent.

(R.S. § 3507.)

CODIFICATION

R.S. § 3507 is from act Feb. 12, 1873, ch. 131, § 5, 17 Stat. 425.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 278. Business of assay office at New York

The business of the United States assay office at New York shall be in all respects similar to that of the mints, except that bars only and not coin, shall be manufactured therein; and no

metals shall be purchased for minor coinage. All bullion intended by the depositor to be converted into coins, of the United States, and silver bullion purchased for coinage, when assayed, parted, and refined, and its net value certified, shall be transferred to the mint at Philadelphia, under such directions as shall be made by the Secretary of the Treasury, at the expense of the contingent fund of the mint, and shall be there coined, and the proceeds returned to the assay office. And the Secretary of the Treasury is authorized to make the necessary arrangements for the adjustment of the accounts upon such transfers between the respective offices.

(R.S. § 3553.)

CODIFICATION

R.S. § 3553 is from act Feb. 12, 1873, ch. 131, § 54, 17 Stat. 433.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 279. Officers at New York assay office; appointment

The officers of the assay office at New York shall be a superintendent and an assayer; each of whom shall be appointed by the President, by and with the advice and consent of the Senate.

(R.S. § 3554; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384.)

CODIFICATION

R.S. § 3554 is from act Feb. 12, 1873, ch. 131, § 54, 17 Stat. 433.

Upon incorporation into the Code, the words "melter" and "refiner" were omitted from the text pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 280. Repealed. Pub. L. 87-534, § 3(h), July 11, 1962, 76 Stat. 155

Section, R.S. § 3566; acts Apr. 4, 1924, ch. 84, 43 Stat. 78; Jan. 22, 1925, ch. 87, 43 Stat. 764; Mar. 5, 1928, ch. 126, § 2, 45 Stat. 193, provided for salaries of officers of assay office at New York. See section 5101 et seq. of Title 5, Government Organization and Employees.

§ 281. Officers at New York assay office; duties

The duties of the superintendent and the assayer of the assay office at New York shall correspond to those of superintendents and assayers of mints; and all the provisions of this title relating to mints and their officers, the duties and responsibilities of such officers, and others employed therein, and the oaths to be taken, shall extend, as far as the same may be applicable, to the assay office at New York, and to its officers, clerks, and employees.

(R.S. § 3555; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; June 6, 1972, Pub. L. 92-310, title II, § 231(g), 86 Stat. 210.)

REFERENCES IN TEXT

This title, referred to in text, means title 37 of the Revised Statutes, which enacted sections 254, 261, 263, 264, 265, 266, 268 to 287, 314, 315, 316, 317, 318, 319, 321, 322, 324, 325, 327 to 332, 334 to 336, 340, 341, 343 to 358, 360, 363 to 366, 368, 369, 371, and 373 to 375 of this title and sections 204 and 205 of Title 15, Commerce and Trade.

CODIFICATION

R.S. § 3555 is from act Feb. 12, 1873, ch. 131, § 55, 17 Stat. 433.

Upon incorporation into the Code, the words "melter" and "refiner" were omitted from the text pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to bonds and sureties of officers of the New York assay office.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 322, 341, 350, 369 of this title.

§ 282. Repealed. Pub. L. 87-534, § 3(i), July 11, 1962, 76 Stat. 156

Section R.S. § 3557; act Aug. 23, 1912, ch. 350, § 1, 37 Stat. 284, provided for salaries of assistants and employees in assay office at New York. See section 5101 et seq. of Title 5, Government Organization and Employees.

§ 283. Business of San Francisco assay office

The business of the United States assay office in San Francisco shall be in all respects similar to that of the assay office of New York except that until the Secretary of the Treasury determines that the mints of the United States are adequate for the production of ample supplies of coins, its facilities may be used for the production of coins.

(R.S. § 3558; Feb. 20, 1895, ch. 105, §§ 1, 2, 28 Stat. 673; July 11, 1962, Pub. L. 87-534, §§ 2, 3(m), 76 Stat. 155; July 23, 1965, Pub. L. 89-81, title II, § 201, 79 Stat. 256.)

CODIFICATION

R.S. § 3558 is from act Feb. 12, 1873, ch. 131, § 57, 17 Stat. 433.

R.S. § 3558, prior to its incorporation into the Code, read as follows: "The business of the mint of the United States at Denver, while conducted as an assay-office, that of the United States assay-office at Boise City, and that of any other assay-offices hereafter established, shall be confined to the receipt of gold and silver bullion, for melting and assaying, to be returned to depositors of the same, in bars, with the weight and fineness stamped thereon."

By act Feb. 20, 1895, ch. 105, § 1, 28 Stat. 673, provision for the coinage of gold and silver at the Denver mint was made, and by section 2, R.S. §§ 3558 to 3561 were repealed so far as they related to that mint.

Act June 8, 1878, ch. 170, 20 Stat. 102, incorporated in section 430 of this title, authorized assayers of assay-offices to be constituted assistant treasurers to receive gold coin and bullion on deposit for the purposes provided for in R.S. § 254, section 429 of this title, and may be regarded as constituting an exception to the application of this section.

Words "to be returned to depositors of the same, in bars, with the weight and fineness stamped thereon," at the end of R.S. § 3558, were omitted as not in harmony with the present practice, and, in a sense, obsolete.

AMENDMENTS

1965—Pub. L. 89-81 authorized the use of the facilities of the San Francisco assay office for the production of coins until such time as the Secretary of the Treasury determined that the mints of the United States were adequate for the production of ample supplies of coins, and eliminated provisions which prohibited refining of gold or silver at the San Francisco office.

1962—Pub. L. 87-534, § 2, substituted provisions respecting scope of business and its limitation at the San Francisco assay office and wastage for provisions limiting the business of assay offices, other than the New York assay office, to receipt of gold and silver bullion for melting and assaying.

REPEALS

Section 3(m) of Pub. L. 87-534 repealed sections 1 and 2 of act Feb. 20, 1895, which provided for the coinage of gold and silver at the Denver mint.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

CROSS REFERENCES

Receipt of deposits of gold bullion by assay offices, see section 430 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§§ 284 to 286. Repealed. Pub. L. 87-534, § 3(j)-(*l*), July 11, 1962, 76 Stat. 156

Section 284, R.S. § 3559; acts Feb. 20, 1895, ch. 105, § 2, 28 Stat. 673; Jan. 22, 1925, ch. 87, 43 Stat. 764; Mar. 5, 1928, ch. 126, § 2, 45 Stat. 193, related to appointment of officers at assay offices.

Section 285, R.S. § 3560; act Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384, related to powers and duties of assayers at assay offices.

Section 286, R.S. § 3561; acts Feb. 18, 1875, ch. 80, § 1, 18 Stat. 319; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249, related to bond and oath of officers and clerks.

§ 287. Laws relating to mints extended to assay offices

All provisions of law for the regulation of mints, the government of officers and persons employed therein, and for the punishment of all offenses connected with mints or coinage, shall extend to all assay offices, as far as applicable.

(R.S. § 3562.)

CODIFICATION

R.S. § 3562 is from act Feb. 12, 1873, ch. 131, § 60, 17 Stat. 434.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

SUBCHAPTER III—CONSTRUCTION AND EQUIPMENT OF BUILDINGS

§ 291. Design, construction and equipment of buildings; acquisition of sites

The Secretary of the Treasury is hereby authorized, acting through the Administrator of General Services, (1) to design and construct such buildings as may be required in connection with the operations of the Bureau of the Mint; (2) to furnish and equip such buildings with all necessary building equipment, facilities, and utilities; and (3) to acquire suitable sites for such buildings by purchase, condemnation, donation, exchange, or otherwise. The Secretary of the Treasury is authorized to furnish and equip such buildings with all necessary coinage and other special equipment and facilities.

(Pub. L. 88-102, § 1, Aug. 20, 1963, 77 Stat. 129.)

§ 292. Functions of Secretary of the Treasury and Administrator of General Services

All functions with respect to the operation, maintenance, and custody of any building constructed pursuant to this subchapter are hereby vested in the Secretary of the Treasury, and all functions with respect to the repair and improvement of any such building are hereby vested in the Administrator of General Services.

(Pub. L. 88-102, § 2, Aug. 20, 1963, 77 Stat. 129.)

§ 293. Public building construction unauthorized

Nothing contained in this subchapter shall be construed as authorizing the construction of any public building as defined in the Public Buildings Act of 1959 [40 U.S.C. 601 et seq.].

(Pub. L. 88-102, § 3, Aug. 20, 1963, 77 Stat. 129.)

REFERENCES IN TEXT

The Public Buildings Act of 1959, referred to in text, is Pub. L. 86-249, Sept. 9, 1959, 73 Stat. 479, as amended, which is classified principally to chapter 11 (§ 601 et seq.) of Title 40, Public Buildings, Property, and Works. For complete classification of this Act to the Code, see Short Title note set out under section 601 of Title 40 and Tables volume.

§ 294. Authorization of appropriations; termination date; limitation on amount; transfer of funds from Department of the Treasury to Administrator of General Services

There is hereby authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, for each fiscal year which begins after June 30, 1963, and ends before July 1, 1973, such sums as may be necessary to carry out this subchapter, except that the aggregate of sums appropriated under this section shall not exceed $45,000,000. Sums appropriated to the Department of the Treasury for the purposes of this subchapter may be available for transfer to the Administrator of General Services to remain available until expended.

(Pub. L. 88-102, § 4, Aug. 20, 1963, 77 Stat. 129; Pub. L. 89-81, title II, § 202, July 23, 1965, 79 Stat. 256.)

AMENDMENTS

1965—Pub. L. 89-81 increased the limit on the aggregate of sums appropriated under this section from $30,000,000 to $45,000,000.

CHAPTER 8—COINS, COINAGE, AND CURRENCY

SUBCHAPTER I—JOINT COMMISSION ON THE COINAGE

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301 to 304. Omitted.

SUBCHAPTER II—COINS AND COINAGE

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317a, 317b. Omitted.
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317f. Rules and regulations.
318, 319. Omitted.
320. Repealed.
321. Standard for silver coins.
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324a. Inscription on currency and coins.
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324f. Manufacture and storage of medals and coins.
324g. Minting of silver-clad coins; limit on the number.
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324i. Continuation of minting authority.
325. Gold and silver bars.
326. Exchange of gold coins for gold bars.
327. Barring gold bullion; refusal of deposits.
328. Silver bullion for forming into bars.
329. Weighing and valuing bullion.
330. Assay of bullion.
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333. Omitted.
334. Verification of calculations of value of deposits; countersigning certificate.
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337. Exchange of subsidiary silver coin for lawful money.
338. Duty of Treasurer.
339. Free transportation of silver coin.
340. Coinage metal fund; coinage profit fund.
341. Delivery of minor coins; redemption.
342. Cleaning, reissue, and recoinage of minor coins.
343. Transfer of bullion for formation into ingots.
344. Assay of ingots.
345. Delivery of ingots for coinage.
346. Standard of ingots used for coinage.
347. Preparation and stamping of bars for payment of deposits.
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349. Silver coins.
350. Minor coins.
351. Delivery of coins to superintendent and trial of pieces.
352. Sealing and transmitting trial pieces.
353. Disposals of clippings.
354. Yearly settlement of accounts.
355. Allowance for wastage.
356. Statement of balance sheet forwarded to Director of Mint.
357. Delivery of coin or bars to depositor.
358. Payment in money to depositors when value ascertained.
359. Payment for bullion in coin certificates.
360. Exchange of unparted bullion for fine bars.
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362. Exchange of unparted bullion for fine bars.
363. Assay commissioners.
364. Standard troy pound for regulation of coinage.
365. Standard weights for mints and assay offices.
366. Repealed.
367. Coinage for foreign countries.
368. National and other medals struck at Philadelphia Mint.
369. Money arising from charges and deductions covered into Treasury.
370. Transfer of bars to depositary; redemption of coin certificates.
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372. Conversion of currency.
(a) Value of foreign coin proclaimed by Secretary of the Treasury.
(b) Proclaimed value basis of conversion.
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373. Recoinage of foreign coins.
374. Spanish and Mexican coins.
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SUBCHAPTER III—CLAD COINAGE

391. Minting and issuance of clad coins.
(a) Authorization.
(b) Weight and alloy.
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392. Legal tender.
393. Acquisition of production capability for minting clad coins; public contracts and procurement.
394. Purchase of newly mined silver.
395. Exportation, melting or treating of coins; rules and regulations; violations and penalty.
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401. United States notes.
402. Limitation of amount of United States notes in circulation.
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405. Silver certificates; issuance for silver dollars.
405a. Repealed.
405a-1. Disposition of United States silver by coinage or sale; minimum sale price; stockpiled silver.
405a-2. Writeoff of silver certificates deemed destroyed, lost, or held in collections; accounting adjustments.
405a-3. Limitation on exchange of silver certificates for silver; redemption from moneys in the Treasury.
405b. Gold certificates; issuance authorized.
406. Denominations of silver certificates.
407. Redemption of fractional currency.
408. Repealed.
408a. Redemption of currency in gold forbidden; exceptions.
408b. Increase or decrease in weight of gold dollar; adjustment of reserve.
409. Additional means for maintaining parity and strengthening gold reserve.
410. Treasury notes as national bank reserve fund.
411. Cancellation of Treasury notes on coinage of silver dollars and issue of silver certificates.
412. Omitted.
413. Portraits of living persons on bonds or notes.
414. Names inscribed under portraits.
415. Engraving and printing notes, bonds, and other securities.
416. Machinery, materials, and employees and officers.
417. Expenses of issuing notes.
418. Distinctive paper for United States securities; contracts for.
418a. Competitive bids and splitting of award.
419. Additional employees for mills.
420. Replacing mutilated notes.
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422. Destruction of notes by maceration.
423. Laundering paper money.
424. Counterfeit notes to be marked.
425. State taxation.
426. National banks not affected.
427. Rules and regulations.
428. Gold certificates in exchange for gold bullion.
429. Deposits of gold coin; gold certificates.
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SUBCHAPTER V—GOLD COIN AND GOLD BULLION

440. Short title.
441. Title to gold coin and bullion transferred to United States; payment therefor.
442, 443. Repealed.
444. Definitions.
445. Right to amend or repeal reserved; separability clause.
446. Laws repealed.

SUBCHAPTER VI—SILVER PURCHASE

448 to 448e. Repealed.

SUBCHAPTER VII—MODIFICATION OF DOLLAR PAR VALUE TO GOLD

449. Repealed.
449a. Maintenance of value of dollar holdings of International Monetary Fund and international development lending institutions in terms of gold; authorization of appropriations.
449b. Disposition of increment resulting from change in par value of dollar.
449c. Presidential action for realization of international monetary reform.

SUBCHAPTER I—JOINT COMMISSION ON THE COINAGE

§§ 301 to 304. Omitted

Codification

Section 301, Pub. L. 89-81, title III, § 301, July 23, 1965, 79 Stat. 258; 1970 Reorg. Plan No. 2, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, related to membership on the Joint Commission on Coinage, and has been omitted from the Code as obsolete in view of the expiration of the Commission on Jan. 4, 1975, under the provisions of section 14 of the Federal Advisory Committee Act, set out in the Appendix to Title 5, Government Organization and Employees.

Section 302, Pub. L. 89-81, title III, § 302, July 23, 1965, 79 Stat. 258, related to termination of membership on the Joint Commission on Coinage of public officials and Members of Congress, and has been omitted from the Code as obsolete in view of the expiration of the Commission on Jan. 4, 1975, under the provisions of section 14 of the Federal Advisory Committee Act, set out in the Appendix to Title 5.

Section 303, Pub. L. 89-81, title III, § 303, July 23, 1965, 79 Stat. 258, related to the functions and duties of the Joint Commission on Coinage, and has been omitted from the Code as obsolete in view of the expiration of the Commission on Jan. 4, 1975, under the provisions of section 14 of the Federal Advisory Committee Act, set out in the Appendix to Title 5.

Section 304, Pub. L. 89-81, title III, § 304, July 23, 1965, 79 Stat. 258, related to the authorization of appropriations of the Joint Commission on Coinage, and has been omitted from the Code as obsolete in view of the expiration of the Commission on Jan. 4, 1975, under the provisions of section 14 of the Federal Advisory Committee Act, set out in the Appendix to Title 5.

SUBCHAPTER II—COINS AND COINAGE

Codification

Act Apr. 23, 1918, ch. 63, §§ 1 to 4, 40 Stat. 535, 536, authorized the Secretary of the Treasury from time to time to melt or break up and sell as bullion not in excess of 350,000,000 standard silver dollars then or thereafter in the Treasury; and made provisions for sales of such bullion, the retirement of outstanding silver certificates, the purchase of silver and coinage of dollars to replace those broken up, etc. Those sections were omitted from the Code as temporary.

Cross References

Gold Reserve Act of 1934, see sections 213, 411 to 415, 417, 467 of Title 12, Banks and Banking, and sections 315b, 405b, 408a, 408b, 440, 441, 444, 445, 446, 733, 734, 752, 753, 754a, 754b, 767, 771, 821, 822a, 822b, and 824 of this title.

§ 311. Policy of United States as to bimetallism

It is declared to be the policy of the United States to continue the use of both gold and silver as standard money, and to coin both gold and silver into money of equal intrinsic and exchangeable value, such equality to be secured through international agreement, or by such safeguards of legislation as will insure the maintenance of the parity in value of the coins of the two metals, and the equal power of every dollar at all times in the markets and in the payment of debts. And it is further declared that the efforts of the Government should be steadily directed to the establishment of such a safe system of bimetallism as will maintain at all times the equal power of every dollar coined or issued by the United States, in the markets and in the payment of debts.

(Nov. 1, 1893, ch. 8, 28 Stat. 4.)

Coinage of Gold Discontinued

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

Possession of Gold Coins and Bullion

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

§ 311a. Repealed. Pub. L. 88-36, title I, § 1, June 4, 1963, 77 Stat. 54

Section, act June 19, 1934, ch. 674, § 2, 48 Stat. 1178, declared it to be United States policy to have silver constitute one-fourth of the monetary value in the proportion of silver to gold.

§ 312. International monetary conference commissioners

Whenever the President of the United States shall determine that the United States should be represented at any international conference called by the United States or any other country with a view to securing by international agreement a fixity of relative value between gold and silver as money by means of a common ratio between these metals, with free mintage at such ratio, he may appoint five or more commissioners to such international conference; and for compensation of said commissioners, and for all reasonable expenses connected therewith, to be approved by the Secretary of State, including the proportion to be paid by the United States of the joint expenses of any such conference, the sum of $100,000 or so much thereof as may be necessary, is appropriated.

(Mar. 3, 1897, ch. 376, § 1, 29 Stat. 624.)

Codification

Section 2 of the act of Mar. 3, 1897, authorized the President to call an international conference for the purposes specified in section 1, and to appoint special envoys to such of the nations of Europe as he might designate to seek an agreement for said purposes. Section 3 repealed previous provisions for appointment of delegates to such international conference similar to those of that act. These sections were omitted as temporary.

§ 313. International bimetallism

The provisions of sections 146, 313, 314, 320, 406, 408, 411, 429, 455, and 751 of this title and sections 51, 101, 178, and 542 of title 12, are not intended to preclude the accomplishment of international bimetallism whenever conditions shall make it expedient and practicable to secure the same by concurrent action of the leading commercial nations of the world and at a ratio which shall insure permanence of relative value between gold and silver.

(Mar. 14, 1900, ch. 41, § 14, 31 Stat. 49.)

References in Text

Section 320 of this title, referred to in the text, was repealed by Pub. L. 89-81, title II, § 203(b), July 23, 1965, 79 Stat. 256.

Section 408 of this title, referred to in the text was repealed by Pub. L. 90-269, § 10, Mar. 18, 1968, 82 Stat. 51.

Section 542 of title 12, referred to in the text, has been omitted from the Code.

Section Referred to in Other Sections

This section is referred to in section 455 of this title.

§ 314. Standard unit of value

The dollar of gold nine-tenths fine consisting of the weight determined under the provisions of section 821 of this title shall be the standard unit of value, and all forms of money issued or coined by the United States shall be maintained at a parity of value with this standard, and it shall be the duty of the Secretary of the Treasury to maintain such parity.

(R.S. § 3511; Mar. 14, 1900, ch. 41, § 1, 31 Stat. 45; May 12, 1933, ch. 25, title III, § 43, 48 Stat. 51; June 5, 1933, ch. 48, § 2, 48 Stat. 113; Jan. 30, 1934, ch. 6, § 12, 48 Stat. 342; Aug. 23, 1935, ch. 614, § 203(a), 49 Stat. 704; Jan. 23, 1937, ch. 5, § 2, 50 Stat. 4; July 6, 1939, ch. 260, § 3, 53 Stat. 998.)

Codification

R.S. § 3511 is from act Feb. 12, 1873, ch. 131, § 14, 17 Stat. 426.

Act Mar. 14, 1900 substituted provisions making the dollar the standard unit of value for provisions which allowed for gold coins in denominations of one dollar, two and one-half dollars, three dollars, five dollars, ten dollars, and twenty dollars.

Words "consisting of twenty-five and eight tenths grain", appearing in act Mar. 14, 1900, have been omitted in view of provisions of section 43 of act May 12, 1933, as amended by acts June 5, 1933, Jan. 30, 1934, Aug. 23, 1935, Jan. 23, 1937, and July 6, 1939, which is classified to section 821 of this title, authorizing the President to fix the weight of the gold dollar within certain limitations. Words "consisting of the weight determined under the provisions of section 821 of this title" give effect to this provision.

Section Referred to in Other Sections

This section is referred to in sections 281, 313, 322, 341, 350, 369, 409, 440, 444 to 446, 455 of this title.

§§ 315, 315a. Omitted

Codification

Section 315, R.S. § 3511; act Sept. 26, 1890, ch. 945, § 1, 26 Stat. 485, provided for the types of gold coins of the United States and the respective weight of each.

The coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 315b of this title and all laws inconsistent therewith were repealed by section 446 of this title.

Section 315a, act Apr. 11, 1930, ch. 131, 46 Stat. 154, discontinued coinage of quarter-eagles. All gold coinage was discontinued and existing gold coins were withdrawn from circulation by section 315b of this title and all laws inconsistent therewith were repealed by section 446 of this title.

§ 315b. Gold coinage discontinued; existing gold coins withdrawn from circulation; coins and gold to be formed into bars

No gold shall after January 30, 1934, be coined, and no gold coin shall after January 30, 1934, be paid out or delivered by the United States: *Provided, however,* That coinage may continue to be executed by the mints of the United States for foreign countries in accordance with section 367 of this title. All gold coin of the United States shall be withdrawn from circulation, and, together with all other gold owned by the United States, shall be formed into bars of such weights and degrees of fineness as the Secretary of the Treasury may direct.

(Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340.)

Repeals

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, *eff.* July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

Section Referred to in Other Sections

This section is referred to in sections 440, 444, 445, 446 of this title.

§ 316. Repealed. Pub. L. 91–607, title II, § 208, Dec. 31, 1970, 84 Stat. 1769

Section, R.S. § 3513; acts Feb. 28, 1878, ch. 20, § 1, 20 Stat. 25; May 12, 1933, ch. 25, title III, § 43, 48 Stat. 51; June 5, 1933, ch. 48, § 2, 48 Stat. 113; Jan. 30, 1934, ch. 6, § 12, 48 Stat. 342; Aug. 23, 1935, ch. 614, § 203(a), 49 Stat. 704; Jan. 23, 1937, ch. 5, § 2, 50 Stat. 4; July 6, 1939, ch. 260, § 3, 53 Stat. 998, enumerated the silver coins of the United States: the dollar, half-dollar, quarter-dollar, and dime, and provided for executive determination of weight of the coins under section 821 of this title.

§§ 316a to 316d. Repealed. Pub. L. 88–36, title I, § 1, June 4, 1963, 77 Stat. 54

Section 316a, act June 19, 1934, ch. 674, § 7, 48 Stat. 1179, provided for acquisition and use of silver, payment therefor, expenses, forfeitures and penalties.

Section 316b, act June 19, 1934, ch. 674, § 6, 48 Stat. 1178, authorized the regulation of acquisition and use of silver and prescribed penalties for violations.

Section 316c, act July 6, 1939, ch. 260, § 4, 53 Stat. 998, related to coinage of silver mined after July 1, 1939, seigniorage and regulations.

Section 316d, act July 31, 1946, ch. 718, 60 Stat. 750, provided for industrial use of silver held or owned by United States and acceptance for coinage and seigniorage of silver mined after July 1, 1946.

§ 317. Minor coins

(a) Weight and alloy

The minor coins of the United States shall be a five-cent piece, and a one-cent piece. The alloy for the five-cent pieces shall be of copper and nickel, to be composed of three-fourths copper and one-fourth nickel. The alloy of the 1-cent piece shall be 95 per centum of copper and 5 per centum of zinc. The weight of the piece of 5 cents shall be seventy-seven and sixteen-hundredths grains troy, and of the one-cent piece, forty-eight grains.

(b) Prescription of proportion of copper and zinc

Whenever in the judgment of the Secretary of the Treasury such action is necessary to assure an adequate supply of coins to meet the national needs, he may prescribe such composition of copper and zinc in the alloy of the one-cent piece as he may deem appropriate. Such one-cent pieces shall have such weight as may be prescribed by the Secretary.

(c) Prescription of other metallic composition

(1) The Secretary of the Treasury may change the alloy of the one-cent piece to such other metallic composition as he shall determine—

(A) whenever he determines that the use of copper in the one-cent piece is not practicable;

(B) after he issues an order stating the pertinent physical properties, including content, weight, dimensions, shape, and design; and in determining such physical property takes into consideration the use of such coins in coin-operated devices; and

(C) after he notifies in writing, on the same day as the issuance of the order under subparagraph (B), the Committee on Banking, Finance, and Urban Affairs of the House of Representatives and the Committee on Banking, Housing and Urban Affairs of the Senate of the contents of the determinations and orders made under paragraph (1), and a period of sixty calendar days of continuous session of Congress commencing after the date of such notification elapses.

(2) There shall be no coinage pursuant to this subsection after December 31, 1977.

(3) For purposes of this subsection—

(A) continuity of session is broken only by an adjournment of Congress sine die; and

(B) the days on which either House is not in session because of an adjournment of more than three days to a day certain are excluded in the computation of the sixty-day period.

(R.S. § 3515; Sept. 26, 1890, ch. 945, § 1, 26 Stat. 485; Sept. 5, 1962, Pub. L. 87–643, § 1, 76 Stat. 440; Oct. 11, 1974, Pub. L. 93–441, § 1, 88 Stat. 1261; H. Res. 5, § (3), Jan. 4, 1977.)

Codification

R.S. § 3515 is from act Feb. 12, 1873, ch. 131, § 16, 17 Stat. 427.

R.S. § 3515, contained provisions for a three-cent piece, but such provisions were superseded by act Sept. 26, 1890, ch. 945, 26 Stat. 485, prohibiting the coinage of the three cent nickel piece.

Amendments

1974—Pub. L. 93–441 designated existing provisions as subsec. (a), and added subsecs. (b) and (c).

1962—Pub. L. 87-643 eliminated tin from the 5 per centum portion of the one-cent piece alloy.

CHANGE OF NAME

The name of the Banking and Currency Committee of the House of Representatives was changed to the Banking, Finance, and Urban Affairs Committee on Jan. 4, 1977, by House Resolution 5, Section (3), 95th Congress.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

CONTENTS OF ONE-CENT PIECE

Treasury Department order of Dec. 23, 1942, 7 F.R. 10837, suspending the provisions of this section insofar as they affect the contents of one-cent pieces and setting out the physical properties thereof, expired on Dec. 31, 1946.

CROSS REFERENCES

Power of President to fix weight of subsidiary coins, see section 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§§ 317a, 317b. Omitted

CODIFICATION

Section 317a, act Dec. 18, 1942, ch. 767, § 1, 56 Stat. 1064, provided for the coinage through Dec. 31, 1946, of one or more special series of 1-cent and 3-cent coins determined by the Secretary of the Treasury to be a measure in conservation of strategic metals in furtherance of the war effort.

Section 317b, act Dec. 18, 1942, ch. 767, § 2, 56 Stat. 1065, authorized the suspension of the coinage of minor coins during the period in which coins might be coined under section 317a of this title.

§ 317c. Recoinage and sale of worn and uncurrent coins

The Secretary of the Treasury shall cause all worn and uncurrent coin of the United States, heretofore or hereafter issued, received in the Treasury, to be melted down, the resulting metal and material to be used for coinage or sold, which sale is hereby authorized. Such coin (including any metal and material derived therefrom), and any loss resulting from the difference between the nominal or face value of such coin and the amount the same will produce in new coin, and any loss resulting from the sale of the metal or other material, shall be accounted for by entries in the fund established for the purchase of metal for coinage and said fund shall be reimbursed out of the special fund denominated the coinage profit fund: *Provided*, That the value of any coin (including any metal and material derived therefrom) accounted for as provided herein shall not be considered for the purpose of determining the statutory limit of the fund established for the purchase of metal for coinage. The proceeds from any sale pursuant to this section shall be accounted for by entries in the fund established for the purchase of metal for coinage.

(Dec. 18, 1942, ch. 767, § 3, 56 Stat. 1065; July 23, 1965, Pub. L. 89-81, title II, § 203(a), 79 Stat. 256.)

AMENDMENTS

1965—Pub. L. 89-81 expanded the authority of the Secretary of the Treasury for melting down worn and uncurrent coins and using the resulting metal for coinage or sale to include all coins of the United States and not merely minor coins to which such authority had been previously limited.

AUTHORIZATION OF APPROPRIATION

Section 6 of act Dec. 18, 1942, provided that: "There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $5,000,000 which shall be available for expenditure under the direction of the Secretary of the Treasury and in his discretion, for any purpose in connection with the carrying out of this Act [sections 317a to 317e and 317f of this title]."

CROSS REFERENCES

Purchase of metal for minor coinage; minor coinage profit fund, see section 340 of this title.

§ 317d. Authority to make contracts

The Director of the Mint, with the approval of the Secretary, is authorized to enter into such contracts as may be necessary to carry out the purposes of sections 317a to 317e, and 317f of this title.

(Dec. 18, 1942, ch. 767, § 5, 56 Stat. 1066.)

REFERENCES IN TEXT

Sections 317a and 317b of this title, included within the reference to sections 317a to 317e of this title, were omitted from the Code as obsolete.

CODIFICATION

Former provisions of this section, which required that the special coinage provided for by section 317a of this title should be coined in United States coinage mints or in whole or in part at such other places as the Director, with the approval of the Secretary of the Treasury, might designate, are no longer operative in view of the provision in section 317a which formerly provided that there was to be no such coinage "after December 31, 1946".

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

§ 317e. Uncurrent silver dollars; formation into bars; use for coinage

All worn and uncurrent standard silver dollars now held or hereafter received in the Treasury shall be formed into bars of such weights and degrees of fineness as the Secretary of the Treasury may direct; and the Director of the Mint is authorized to cause the bars obtained pursuant to the provisions of this section to be used for coinage: *Provided, however*, That whenever such bars are obtained from standard silver dollars held as security for outstanding silver certificates, an equal amount of silver shall be allocated as security for outstanding silver certificates when such bars are used for coinage.

(Dec. 18, 1942, ch. 767, § 4, 56 Stat. 1066.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

TRANSFER OF SILVER DOLLARS FROM TREASURY TO ADMINISTRATOR OF GENERAL SERVICES FOR PUBLIC SALE; REPAYMENT OF ADVANCE TO TREASURY; DEPOSIT OF PROCEEDS IN TREASURY; APPROPRIATIONS AUTHORIZATION

Pub. L. 91-607, title II, § 205, Dec. 31, 1970, 84 Stat. 1769, authorized the Secretary of the Treasury to transfer approximately three million silver dollars held in the Treasury to the Administrator of General Services, as an accountable advance, authorized the Administrator to offer the coins at public sale, with the sale proceeds, after repayment of the accountable advance, being deposited into the Treasury as miscellaneous receipts, and authorized such appropriations as were necessary to carry out the purposes of the sale.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 317e-1 of this title.

§ 317e–1. Expenses of coinage

To enable the Secretary of the Treasury to carry out the provisions of section 317e of this title, the expenses or adjustments in connection with the forming of worn and uncurrent, standard silver dollars into bars shall be charged against the gain arising from the coinage of such bars.

(Mar. 18, 1943, ch. 17, title I, § 1, 57 Stat. 32.)

§ 317f. Rules and regulations

The Secretary of the Treasury is authorized to issue such orders, regulations, and instructions as he may deem necessary or proper to carry out the purposes of sections 317a to 317e, and 317f of this title.

(Dec. 18, 1942, ch. 767, § 7, 56 Stat. 1066.)

REFERENCES IN TEXT

Sections 317a and 317b of this title, included within the reference to sections 317a to 317e of this title, were omitted from the Code as obsolete.

§§ 318, 319. Omitted

CODIFICATION

Section 318, R.S. § 3505, provided for the surrender at their nominal value of gold coins reduced in weight by abrasion. The coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 315b of this title and all laws inconsistent therewith were repealed by section 446 of this title.

Section 319, R.S. § 3512, provided for recoinage of gold coins when reduced in weight from abrasion; however, gold coinage was discontinued and existing gold coins were withdrawn from circulation by section 315b of this title and all laws inconsistent therewith were repealed by section 446 of this title.

§ 320. Repealed. Pub. L. 89–81, title II, § 203(b), July 23, 1965, 79 Stat. 256

Section, act Mar. 14, 1900, ch. 41, § 9, 31 Stat. 48, required the Secretary of the Treasury to recoin all worn and uncurrent silver coins of the United States received in the Treasury and reimburse the Treasurer of the United States for the difference between the nominal or face value of such coins and the amount the same would produce in new coins.

§ 321. Standard for silver coins

The standard for silver coins of the United States shall be such that of one thousand parts by weight nine hundred shall be of pure metal and one hundred of alloy. The alloy of the silver coins shall be of copper.

(R.S. § 3514; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340.)

CODIFICATION

R.S. § 3514 is from act Feb. 12, 1873, ch. 131, § 13, 17 Stat. 426.

A prior provision of this section relating to the alloy of gold coins was omitted from the original text of this section upon the discontinuance of the coinage of gold coins pursuant to section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and the repeal of all laws inconsistent therewith by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 322. Coins prohibited

Except as otherwise authorized by Congress, no coins, either of silver or minor coinage, shall be issued from the Mint other than those of the denominations, standards, and weights set forth in this title.

(R.S. § 3516; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340.)

REFERENCES IN TEXT

This title, referred to in text, means title 37 of the Revised Statutes, which enacted sections 254, 261, 263, 264, 265, 266, 268 to 287, 314, 315, 316, 317, 318, 319, 321, 322, 324, 325, 327 to 332, 334 to 336, 340, 341, 343 to 358, 360, 363 to 366, 368, 369, 371, and 373 to 375 of this title and sections 204 and 205 of Title 15, Commerce and Trade.

CODIFICATION

R.S. § 3516 is from act Feb. 12, 1873, ch. 131, § 17, 17 Stat. 427.

A prior provision of this section relating to the issuance of gold coins has been omitted from the text upon the discontinuance of the coinage of gold coins pursuant to section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and the repeal of all laws inconsistent therewith by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

CROSS REFERENCES

Power of President to fix weight of subsidiary coins, see section 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 341, 350, 369 of this title.

§ 323. Omitted

CODIFICATION

Section, act Sept. 26, 1890, ch. 945, § 2, 26 Stat. 485, provided for the withdrawal from circulation of $3 and $1 gold pieces, and 3-cent nickel pieces and their recoinage into other denominations of coins. The coinage of gold was discontinued and all existing gold coins were withdrawn from circulation by section 315b of this title and all laws inconsistent therewith were repealed by section 446 of this title.

§ 324. Inscriptions on coins

Upon one side of all coins of the United States there shall be an impression emblematic of liberty, with an inscription of the word "Liberty", and upon the reverse side shall be the figure or representation of an eagle, with the inscriptions "United States of America" and "E Pluribus Unum" and a designation of the value of the coin; but on the dime, 5-, and 1-cent piece, the figure of the eagle shall be omitted. The motto "In God we trust" shall be inscribed on all coins. Any coins minted after July 23, 1965, from 900 fine coin silver shall be inscribed with the year 1964. All other coins shall be inscribed with the year of the coinage or issuance unless the Secretary of the Treasury, in order to prevent or alleviate a shortage of coins of any denomination, directs that coins of that denomination continue to be inscribed with the last preceding year inscribed on coins of that denomination.

(R.S. 3517; Sept. 26, 1890, ch. 945, § 1, 26 Stat. 485; May 18, 1908, ch. 173, § 1, 35 Stat. 164; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340; July 23, 1965, Pub. L. 89-81, title II, § 204(a), 78 Stat. 256; June 24, 1967, Pub. L. 90-29, § 5, 81 Stat. 77; Dec. 31, 1970, Pub. L. 91-607, title II, § 206, 84 Stat. 1769.)

CODIFICATION

R.S. § 3517 is from act Feb. 12, 1873, ch. 131, § 18, 17 Stat. 427.

Words "gold and" in last clause preceding words "silver coins" were omitted, inasmuch as the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title.)

Provisions of R.S. § 3517, with respect to the gold dollar, the three dollar piece, the three cent piece, and the silver trade dollar were superseded by the discontinuance of the coinage of those pieces by act Mar. 3, 1887, ch. 396, § 3, 24 Stat. 635, and act Sept. 26, 1890, ch. 945, § 1, 26 Stat. 485.

Act Feb. 28, 1878, ch. 20, § 1, 20 Stat. 25, providing for the coinage of silver dollars, provided for the devices and superscriptions provided in act Jan. 18, 1837, ch. 3, 5 Stat. 137. Section 13 of the act of 1837 provided that "upon one side of each of said coins there shall be an impression emblematic of liberty, with an inscription of the word LIBERTY, and the year of the coinage; and upon the reverse of each of the gold and silver coins, there shall be the figure or representation of an eagle, with the inscription United States of America, and a designation of the value of the coin."

Act May 18, 1908, directed the inscription of "In God we trust" on all gold and silver coins.

AMENDMENTS

1970—Pub. L. 91-607 struck out from final sentence concluding provision ", except that coins produced under authority of sections 391(e)(1), 391(a)(2), and 391(a)(3) of this title shall not be dated earlier than 1965."

1967—Pub. L. 90-29 struck out the prohibition which had been placed upon the use of mint marks during a five-year period beginning July 23, 1965.

1965—Pub. L. 89-81 expanded the direction concerning the inscription upon coins of the motto "In God we trust" to include all coins and not merely those denominations on which such motto had been inscribed prior to May 18, 1908, directed the Secretary of the Treasury to inscribe the year "1964" on silver coins minted after July 23, 1965, directed the inscription of the year of coinage or issue upon all other coins but authorized the Secretary to continue the use of the same date on any denomination of coins whenever that denomination was in short supply with the limitation that clad coins could bear no date earlier than 1965, and prohibited the use of mint marks except that coins struck at the Denver mint as authorized by law prior to July 23, 1965, could continue to be inscribed with that mark.

DESIGNATION OF 1964 COINS TO CONTINUE UNTIL ADEQUATE SUPPLIES ARE AVAILABLE; DESTRUCTION OF DIES

Pub. L. 88-580, Sept. 3, 1964, 78 Stat. 908, which had directed continued use of "1964" on coins rather than the year of coinage until the Secretary of the Treasury would determine that adequate supplies of coins were available and which suspended, during the period of shortage, the requirement that the obverse working dies at each mint be destroyed at the end of each calendar year, was repealed by Pub. L. 89-81, title II, § 204(b), July 23, 1965, 79 Stat. 256.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 324i, 341, 350, 369 of this title.

§ 324a. Inscription on currency and coins

At such time as new dies for the printing of currency are adopted the dies shall bear, at such place or places thereon as the Secretary of the Treasury may determine to be appropriate, the inscription "In God We Trust", and thereafter this inscription shall appear on all United States currency and coins.

(July 11, 1955, ch. 303, 69 Stat. 290.)

CODIFICATION

Words "in connection with the current program of the Treasury Department to increase the capacity of presses utilized by the Bureau of Engraving and Printing" which followed "adopted" were omitted as temporary and unnecessary to the codified provisions.

§ 324b. Silver dollars; Eisenhower and moon landing dollars

The dollars initially minted under authority of section 391 of this title shall bear the likeness of the late President of the United States, Dwight David Eisenhower, and on the other side thereof a design which is emblematic of the symbolic eagle of Apollo 11 landing on the moon.

(Pub. L. 91-607, title II, § 203, Dec. 31, 1970, 84 Stat. 1769.)

§ 324c. Date on silver dollars

Coins produced under the authority of section 391(d) of this title, shall bear such date as the Secretary of the Treasury determines.

(Pub. L. 91-607, title II, § 209, Dec. 31, 1970, 84 Stat. 1769.)

§ 324d. Bicentennial of the American Revolution dollar, half-dollar, and quarter-dollar coins

The reverse side of all dollar, half-dollar, and quarter-dollar coins minted for issuance on or after July 4, 1975, and until such time as the Secretary of the Treasury may determine, shall bear a design determined by the Secretary to be emblematic of the Bicentennial of the American Revolution.

(Pub. L. 93–127, § 1, Oct. 18, 1973, 87 Stat. 455.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 324i of this title.

§ 324e. Date on coins minted between July 4, 1975 and January 1, 1977 and thereafter

All dollar, half-dollar, and quarter-dollar coins minted for issuance between July 4, 1975, and January 1, 1977, shall bear "1776–1976" in lieu of the date of coinage; and all dollar, half-dollar, and quarter-dollar coins minted thereafter until such time as the Secretary of the Treasury may determine shall bear a date emblematic of the Bicentennial in addition to the date of coinage.

(Pub. L. 93–127, § 2, Oct. 18, 1973, 87 Stat. 455.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 324i of this title.

§ 324f. Manufacture and storage of medals and coins

Until the Secretary of the Treasury determines that the mints of the United States are adequate for the production of ample supplies of coins and medals, any facility of the Bureau of the Mint may be used for the manufacture and storage of medals and coins.

(Pub. L. 93–127, § 3, Oct. 18, 1973, 87 Stat. 456.)

SECTION REFERRED TO IN OTHER SECTION

This section is referred to in section 324i of this title.

§ 324g. Minting of silver-clad coins; limit on the number

Notwithstanding any other provision of law with respect to the design of coins, the Secretary shall mint prior to July 4, 1976, for issuance on and after July 4, 1975, 45 million silver-clad alloy coins authorized under section 391(a) of this title, commemorating the Bicentennial of the American Revolution, of such design, in such denomination, and containing such quantities of such other metals as he determines appropriate. In addition, the Secretary shall coin and issue not more than an additional 15 million such coins, if he determines such coins are needed to meet public demand. Coins minted under this section may only be distributed by the Secretary as proof or uncirculated coins at such prices as he may determine. The Secretary is authorized, by regulation, to limit the number of silver coins minted under this section which any one person may purchase. Coins minted under this section shall be treated as pieces subject to the one hundred and fifty million piece limitation contained in section 391(d) of this title, and shall be subject to such limitation. Receipts from the sale of coins under this section shall be covered into the Treasury as miscellaneous receipts.

(Pub. L. 93–127, § 4, Oct. 18, 1973, 87 Stat. 456; Pub. L. 93–541, § 5, Dec. 26, 1974, 88 Stat. 1739.)

AMENDMENTS

1974—Pub. L. 93–541 substituted "July 4, 1976, for issuance on and after July 4, 1975" for "July 4, 1975" for issuance on and after such date".

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 324i of this title.

§ 324h. Manufacture, distribution and sale of numismatic items

In connection with the operations of the Bureau of the Mint, the Secretary of the Treasury is authorized to manufacture and distribute numismatic items. Proceeds from the sale of numismatic items shall be reimbursed to the current appropriation for the cost of manufacturing and handling of such items.

(Pub. L. 93–127, § 5, Oct. 18, 1973, 87 Stat. 456.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 324i of this title.

§ 324i. Continuation of minting authority

Nothing in sections 324d to 324i of this title prohibits the Secretary of the Treasury, when he deems it necessary to assure an adequate supply of coins to meet the national needs, from continuing the minting for issuance during the calendar year 1975 of dollar, half-dollar, and quarter-dollar coins bearing the design and coinage date provided for in section 324 of this title.

(Pub. L. 93–127, § 6, as added Pub. L. 93–541, § 4, Dec. 26, 1974, 88 Stat. 1739.)

§ 325. Gold and silver bars

At the option of the owner gold or silver may be cast into bars of fine metal, or of standard fineness, or unparted, as he may prefer, with a stamp upon the same designating the weight and fineness, and with such devices impressed thereon as may be deemed expedient to prevent fraudulent imitation, and no such bars shall be issued of a less weight than five ounces.

(R.S. § 3518.)

CODIFICATION

R.S. § 3518 is from act Feb. 12, 1873, ch. 131, § 19, 17 Stat. 427.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 326. Exchange of gold coins for gold bars

The superintendents of the coinage mints and of the United States assay office at New York may, with the approval of the Secretary of the Treasury, but not otherwise, receive United States gold coin from any holder thereof in

sums of not less than $5,000, and pay and deliver in exchange therefor gold bars in value equaling such coin so received. The Secretary of the Treasury may make, in his discretion, such exchange without charge, or may impose a charge therefor.

(May 26, 1882, ch. 190, 22 Stat. 97; Mar. 3, 1891, ch. 541, § 3, 26 Stat. 948; Mar. 3, 1901, ch. 867, 31 Stat. 1446.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

COINAGE OF GOLD DISCONTINUED

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

§ 327. Barring gold bullion; refusal of deposits

Any owner of gold bullion may deposit the same at any mint, to be formed into bars for his benefit. It shall be lawful, however, to refuse any deposit of less value than $100, or any bullion so base as to be unsuitable for the operations of the Mint. In cases where gold and silver are combined, if either metal be in such small proportion that it cannot be separated advantageously, no allowance shall be made to the depositor for its value.

(R.S. § 3519; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340.)

CODIFICATION

R.S. § 3519 is from act Feb. 12, 1873, ch. 131, § 20, 17 Stat. 427.

Words "coin or" before word "bars" were omitted from original enactment inasmuch as the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 328. Silver bullion for forming into bars

Any owner of silver bullion may deposit the same at any mint, to be formed into bars, and no deposit of silver for other coinage shall be received. Silver bullion contained in gold deposits, and separated therefrom, may, however, be paid for in silver coin, at such valuation as may be, from time to time, established by the Director of the Mint.

(R.S. § 3520; Mar. 3, 1887, ch. 396, § 3, 24 Stat. 635.)

CODIFICATION

R.S. § 3520 is from act Feb. 12, 1873, ch. 131, § 21, 17 Stat. 427.

R.S. § 3520, authorized the deposit of silver bullion to be formed into bars or trade dollars, but all laws authorizing the coinage and issue of trade dollars were repealed by act Mar. 3, 1887, ch. 396, § 3, 24 Stat. 635.

STABILIZATION OF SILVER

Proclamations stabilizing silver production, coinage, etc., are set out as notes under section 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 329. Weighing and valuing bullion

When bullion is deposited in any of the mints, it shall be weighed by the superintendent, and, when practicable, in the presence of the depositor, to whom a receipt shall be given, which shall state the description and weight of the bullion. When, however, the bullion is in such a state as to require melting, or the removal of base metals, before its value can be ascertained, the weight, after such operation, shall be considered as the true weight of the bullion deposited. The fitness of the bullion to be received shall be determined by the assayer, and the mode of melting by the superintendent of melting and refining department.

(R.S. § 3521; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3521 is from act Feb. 12, 1873, ch. 131, § 22, 17 Stat. 428.

Upon incorporation into the Code, the words "melter and refiner", which appeared in the original text, were replaced by "superintendent of melting and refining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 330. Assay of bullion

From every parcel of bullion deposited for coinage or bars, the superintendent shall deliver to the assayer a sufficient portion for the purpose of being assayed. The bullion remain-

ing from the operations of the assay shall be returned to the superintendent by the assayer.

(R.S. § 3522.)

CODIFICATION

R.S. § 3522 is from act Feb. 12, 1873, ch. 131, § 23, 17 Stat. 428.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 331. Report of quality of bullion assayed

The assayer shall report to the superintendent the quality or fineness of the bullion assayed by him, and such information as will enable him to compute the amount of the charges hereinafter provided for, to be made to the depositor.

(R.S. § 3523.)

CODIFICATION

R.S. § 3523 is from act Feb. 12, 1873, ch. 131, § 24, 17 Stat. 428.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 332. Charges for converting bullion into coin and bars

The charges for melting or refining bullion, for toughening when metals are contained in it which render it unfit for coinage, for copper used for alloy when the bullion is above standard, for separating the gold and silver when these metals exist together in the bullion, and for the preparation of bars, shall be fixed, from time to time, by the director, with the concurrence of the Secretary of the Treasury, so as to equal but not exceed, in their judgment, the actual average cost to each mint and assay office of the material, labor, wastage, and use of machinery employed in each of the cases aforementioned.

(R.S. § 3524; Jan. 14, 1875, ch. 15, § 2, 18 Stat. 296; Mar. 1, 1881, ch. 95, 21 Stat. 374; Mar. 3, 1887, ch. 396, § 3, 24 Stat. 635.)

CODIFICATION

R.S. § 3524 is from act Feb. 12, 1873, ch. 131, § 25, 17 Stat. 428.

The words "for converting standard silver into trade-dollars," appearing in the original text, were superseded by the repeal of the laws authorizing the coinage of trade-dollars, by act Mar. 3, 1887.

AMENDMENTS

1881—Act Mar. 1, 1881, substituted "for melting or refining" for "for melting and refining when bullion is below standard".

1875—Act Jan. 14, 1875, omitted provision relating to the charge for converting standard gold bullion.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 333. Omitted

CODIFICATION

Section, act Jan. 14, 1875, ch. 15, § 2, 18 Stat. 296, prohibited charge for converting gold bullion into coin; however, the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 315b of this title and all laws inconsistent therewith were repealed by section 446 of this title.

§ 334. Verification of calculations of value of deposits; countersigning certificate

The assayer shall verify all calculations made by the superintendent of the value of deposits, and, if satisfied of the correctness thereof, shall countersign the certificate required to be given by the superintendent to the depositor.

(R.S. § 3525.)

CODIFICATION

R.S. § 3525 is from act Feb. 12, 1873, ch. 131, § 26, 17 Stat. 428.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 335. Purchase of bullion for silver coinage; silver-profit fund

In order to procure bullion for coinage or to carry out the purposes of section 394 of this title, the Secretary of the Treasury may purchase silver bullion with the bullion fund. The gain arising from the coinage of such silver bullion into coin of a nominal value exceeding the cost thereof shall be credited to a special fund denominating the silver-profit fund. This fund shall be charged with the cost of the alloy metal, with the wastage incurred in such coinage, with the recoinage loss on silver coins recoined pursuant to section 320 of this title, and with the cost of distributing silver coins. The balance remaining to the credit of this fund shall be from time to time and at least twice a

year, covered into the Treasury of the United States.

(R.S. § 3526; Mar. 2, 1889, ch. 411, 25 Stat. 955; May 10, 1950, ch. 173, 64 Stat. 157; July 9, 1956, ch. 535, § 2, 70 Stat. 518; July 23, 1965, Pub. L. 89-81, title II, § 205, 79 Stat. 256.)

CODIFICATION

R.S. § 3526 is from act Feb. 12, 1873, ch. 131, § 27, 17 Stat. 428.

REFERENCES IN TEXT

Section 320 of this title, referred to in the text, was repealed by Pub. L. 89-81, title II, § 203(b), July 23, 1965, 79 Stat. 256.

AMENDMENTS

1965—Pub. L. 89-81 authorized the use of the bullion fund in making purchases of newly mined silver pursuant to section 394 of this title.

1956—Act July 9, 1956, inserted "with the cost of the alloy metal," in the third sentence.

1950—Act May 10, 1950, inserted third sentence to provide that losses incurred in the recoinage of subsidiary coins, wastage incurred in silver coinage, and the cost of distribution shall be charged to the silver-profit fund.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

USE OF SILVER PROFIT FUND

Act Mar. 2, 1889, prohibited the use of any portion of the silver profit fund to pay the expenses of transporting standard silver dollars from the mints or subtreasuries to the Treasury at Washington.

STABILIZATION OF SILVER

Proclamations stabilizing silver production, coinage, etc., are set out as notes under section 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 336. Omitted

CODIFICATION

Section, R.S. § 3527; Mar. 3, 1887, ch. 396, § 3, 24 Stat. 635; May 29, 1920, ch. 214, § 1, 41 Stat. 654, provided for payment of silver coins for gold coins in sums not less than $100 and the transportation of same; however, the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

§ 337. Exchange of subsidiary silver coin for lawful money

The holder of any of the silver coins of the United States of smaller denominations than $1, may, on presentation of the same in sums of $20, or any multiple thereof, at the office of the Treasurer or any designated depositary of the United States, which the Secretary of the Treasury may direct for that purpose, receive therefor lawful money of the United States.

(June 9, 1879, ch. 12, § 1, 21 Stat. 7; May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

CODIFICATION

This section and section 338 of this title were part of an act of June 9, 1879, entitled "An act to provide for the exchange of subsidiary coins for lawful money of the United States under certain circumstances and to make such coins a legal tender in all sums not exceeding ten dollars, and for other purposes."

Section 3 of the act provided that the subsidiary silver coins of the United States should be a legal tender in all sums not exceeding $10 in full payment of all dues public and private. It is set forth in section 459 of this title.

Section 4 of the act repealed all laws in conflict therewith.

Prior to its incorporation into the Code section referred to presentation at the office of the Treasurer "or any assistant treasurer of the United States." By act May 20, 1920, the office of the assistant treasurers at certain cities were abolished and the Secretary of the Treasury was authorized to transfer their duties to the Treasurer, or the mints or assay offices, or to utilize any of the federal reserve banks acting as depositaries or fiscal agents.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 338 of this title.

§ 338. Duty of Treasurer

The Treasurer or any depositary of the United States who may receive any coins under sections 337, 338, and 459 of this title shall exchange the same in sums of $20, or any multiple thereof, for lawful money of the United States, on demand of any holder thereof.

(June 9, 1879, ch. 12, § 2, 21 Stat. 8; May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

CODIFICATION

Prior to its incorporation into the Code section referred to the Treasurer "or any assistant treasurer of the United States." Act May 29, 1920, abolished the office of Assistant Treasurers at certain cities, see Codification note to section 337 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 339. Free transportation of silver coin

The Secretary of the Treasury is authorized and directed to transport free of charge silver coin when requested to do so: *Provided*, That an equal amount in coin or currency shall have been deposited in the Treasury by the applicant or applicants.

(Aug. 7, 1882, ch. 433, § 1, 22 Stat. 312.)

CODIFICATION

Section was a provision of the Sundry Civil Appropriation Act for the fiscal year 1883. It may be regard-

ed as permanent in its nature, notwithstanding it was followed by a clause making an appropriation of $10,000 or so much thereof as might be necessary for the purpose of defraying the expenses of transportation.

A provision in the same language as that of this section, except that the appropriation was $20,000, was contained in the Sundry Civil Appropriation Act for the fiscal year 1882, act Mar. 3, 1881, ch. 133, § 1, 21 Stat. 447.

Subsequent appropriations for transportation of silver coin, in later years, "for transportation of fractional silver coin, by registered mail or otherwise," with directions that such coin be transported "from the Treasury or subtreasuries, free of charge," were made in the annual sundry civil appropriation acts down to the fiscal year 1910, provision for which was made by act Mar. 4, 1909, ch. 299, § 1, 35 Stat. 966, and by the Deficiency Appropriation Act, act June 25, 1910, ch. 385, 36 Stat. 777. All these appropriations were accompanied by similar appropriations for transportation of minor coin. No appropriations for these purposes were made thereafter.

§ 340. Coinage metal fund; coinage profit fund

The Secretary of the Treasury may use the coinage metal fund for the purchase of metal for coinage. The gain arising from the coinage of metals purchased out of such fund into coin of a nominal value exceeding the cost of such metals shall be credited to the coinage profit fund. The coinage profit fund shall be charged with the wastage incurred in such coinage, with the cost of distributing such coins, and with such sums as shall from time to time be transferred therefrom to the general fund of the Treasury.

(R.S. § 3528; Apr. 24, 1906, ch. 1861, 34 Stat. 132; Dec. 2, 1918, ch. 1, 40 Stat. 1051; Aug. 14, 1937, ch. 631, 50 Stat. 647; June 21, 1941, ch. 213, 55 Stat. 255; June 30, 1954, ch. 427, 68 Stat. 336; July 9, 1956, ch. 535, § 1, 70 Stat. 518; July 23, 1965, Pub. L. 89-81, title II, § 206(a), 79 Stat. 256.)

Codification

R.S. § 3528 is from act Feb. 12, 1873, ch. 131, § 29, 17 Stat. 429.

Amendments

1965—Pub. L. 89-81 redesignated the minor coinage metal fund as the coinage metal fund and authorized its use for the purchase of metal for any coins and removed the $3,000,000 ceiling on the size of the fund.

1956—Act July 9, 1956, substituted "$3,000,000" for "$2,000,000".

1954—Act June 30, 1954, increased the maximum amount for the purchase of metal for the minor coinage from "$1,000,000" to "$2,000,000".

1941—Act June 21, 1941, substituted "$1,000,000" for "$600,000".

1937—Act Aug. 14, 1937, substituted "$600,000" for "$400,000".

1918—Act Dec. 2, 1918, increased the amount for the purchase of metal from $200,000 to $400,000, and struck out New Orleans from the enumerated list of mints.

1906—Act Apr. 24, 1906, increased the amount for the purchase of metal from $50,000 to $200,000, and added other mints to the mint at Philadelphia for carrying on coinage.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Redesignation of Minor Coinage Metal Fund as the Coinage Metal Fund

Section 206(b) of Pub. L. 89-81 provided that: "The effect of the amendment made by subsection (a) of this section [to this section] shall be to redesignate the minor coinage metal fund established under section 3528 of the Revised Statutes [this section] as the coinage metal fund, and not to authorize the creation of a new fund."

Section Referred to in Other Sections

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 341. Delivery of minor coins; redemption

The minor coins authorized by this Act may, at the discretion of the Director of the Mint, be delivered in any of the principal cities and the towns of the United States, at the cost of the mints, for transportation, and shall be exchangeable at par at the mints named, at the discretion of the superintendents, for any other coins of copper, bronze, or copper-nickel authorized, and it shall be lawful for the Treasurer and depositaries of the United States to redeem, in lawful money, under such rules as may be prescribed by the Secretary of the Treasury, all copper, bronze, and copper-nickel coins authorized by law when presented in sums of not less than $20; and whenever, under this authority, these coins are presented for redemption in such quantity as to show the amount outstanding to be redundant, the Secretary of the Treasury is authorized and required to direct that such coinage shall cease until otherwise authorized by him.

(R.S. § 3529; Apr. 24, 1906, ch. 1861, 34 Stat. 132; May 29, 1920, ch. 214, § 1, 41 Stat. 654.)

References in Text

This Act, referred to in text, appeared in act Apr. 24, 1906, amending R.S. § 3529 and probably means "this title", meaning title 37 of the Revised Statutes, which enacted sections 254, 261, 263, 264, 265, 266, 268 to 287, 314, 315, 316, 317, 318, 319, 321, 322, 324, 325, 327 to 332, 334 to 336, 340, 341, 343 to 358, 360, 363 to 366, 368, 369, 371, and 373 to 375 of this title and sections 204 and 205 of Title 15, Commerce and Trade.

Codification

R.S. § 3529 is from act Feb. 12, 1873, ch. 131, § 30, 17 Stat. 429.

Upon incorporation into the Code, words "and the several assistant treasurers" following "Treasurer" in the original text were omitted as superseded by act May 29, 1920, abolishing the offices of the assistant treasurers, see Codification note set out under section 337 of this title.

Appropriations for transportation of minor coin, free of charge, when requested, on deposit of an equal amount in coin or currency in the Treasury or subtreasuries, were made by the sundry civil appropriation acts for several years down to the fiscal year 1910, the provision for which was made by act Mar. 4, 1909, ch. 298, § 1, 35 Stat. 909, and by the Deficiency Appropriation Act, act June 25, 1910, ch. 385, 36 Stat. 777.

Appropriations for recoinage of worn and uncurrent minor coins are made in recent sundry civil appropriation acts. The provision for the fiscal year 1928, was by act Jan. 26, 1927, ch. 58, title I, 44 Stat. 1031.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 350, 369 of this title.

§ 342. Cleaning, reissue, and recoinage of minor coins

The Secretary of the Treasury may transfer to the United States mint at Philadelphia, for cleaning and reissue, any minor coins received at the offices of designated depositaries in excess of the requirement for the current business of said offices.

(June 4, 1897, ch. 2, § 1, 30 Stat. 27; May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

CODIFICATION

Section is from the Sundry Civil Appropriation Act of June 4, 1897.

A further provision, immediately following, authorized the Secretary of the Treasury to recoin any and all the uncurrent minor coins then in the Treasury. This provision was omitted as temporary.

Similar provisions were contained in previous appropriation acts.

Upon incorporation of this section into the Code, words "the subtreasury offices" were changed to "the offices of designated depositaries" to conform to act May 29, 1920, abolishing the subtreasuries, see Codification note set out under section 337 of this title.

§ 343. Transfer of bullion for formation into ingots

Parcels of bullion shall be, from time to time, transferred by the superintendent to the superintendent of melting and refining department. A careful record of these transfers, noting the weight and character of the bullion, shall be kept, and vouchers shall be taken for the delivery of the same, duly receipted by the superintendent of melting and refining department. The bullion thus placed in the hands of the superintendent of melting and refining department shall be subjected to the several processes which may be necessary to form it into ingots of the legal standard, and of a quality suitable for coinage.

(R.S. § 3530; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3530 is from act Feb. 12, 1873, ch. 131, § 31, 17 Stat. 429.

Upon incorporation into the Code, the words "melter and refiner", which appeared in the original text, were replaced by "superintendent of melting and refining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 344. Assay of ingots

The ingots so prepared shall be assayed. If they prove to be within the limits allowed for deviation from the standard, the assayer shall certify the fact to the superintendent, who shall thereupon receipt for the same, and transfer them to the superintendent of coining department.

(R.S. § 3531; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3531 is from act Feb. 12, 1873, ch. 131, § 32, 17 Stat. 429.

Upon incorporation into the Code, the word "coiner", which appeared in the original text, was replaced by "superintendent of coining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 345. Delivery of ingots for coinage

The superintendent shall, from time to time, deliver to the superintendent of coining department ingots for the purpose of coinage. A careful record of these transfers, noting the weight and character of the bullion, shall be kept, and vouchers shall be taken for the delivery of the same, duly receipted by the superintendent of coining department. The ingots thus placed in the hands of the superintendent of coining department shall be subjected to the several processes necessary to make from them coins in all respects conformable to law.

(R.S. § 3532; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3532 is from act Feb. 12, 1873, ch. 131, § 35, 17 Stat. 429.

Upon incorporation into the Code, the word "coiner", which appeared in the original text, was replaced by "superintendent of coining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat.

1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 346. Standard of ingots used for coinage

No ingots shall be used for coinage which differ from the legal standard more than the following proportions, namely: In silver ingots, six-thousandths; in minor-coinage alloys, twenty-five thousandths, in the proportion of nickel.

(R.S. § 3533; June 14, 1947, ch. 104, § 1, 61 Stat. 132.)

CODIFICATION

R.S. § 3533 is from act Feb. 12, 1873, ch. 131, § 33, 17 Stat. 429.

Words "In gold ingots, one-thousandth," appearing after colon in original enactment of this section have been omitted, inasmuch as the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

AMENDMENTS

1947—Act June 14, 1947, substituted "six-thousandths" for "three-thousandths".

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 347. Preparation and stamping of bars for payment of deposits

The superintendent of melting and refining department shall prepare all bars required for the payment of deposits; but the fineness thereof shall be ascertained and stamped thereon by the assayer. The superintendent of melting and refining department shall deliver such bars to the superintendent, who shall receipt for the same.

(R.S. § 3534; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3534 is from act Feb. 12, 1873, ch. 131, § 34, 17 Stat. 429.

Upon incorporation into the Code, the words "melter and refiner", which appeared in the original text, were replaced by "superintendent of melting and refining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 348. Omitted

CODIFICATION

Section, R.S. § 3535; acts Sept. 26, 1890, ch. 945, § 1, 26 Stat. 485; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103, related exclusively to gold coins; however, the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

§ 349. Silver coins

In adjusting the weight of silver coins the following deviations shall not be exceeded in any single piece: In the dollar, six grains; in the half-dollar, four grains; in the quarter-dollar, three grains; and in the dime, one and one-half grains.

(R.S. § 3536; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249; Mar. 4, 1911, ch. 267, 36 Stat. 1354; June 14, 1947, ch. 104, § 2, 61 Stat. 133.)

CODIFICATION

R.S. § 3536 is from act Feb. 12, 1873, ch. 131, § 37, 17 Stat. 430.

AMENDMENTS

1947—Act June 14, 1947, increased the tolerances allowable in adjusting the weight of silver coins which originally were set at 1½ grains regardless of size and weight.

1911—Act Mar. 4, 1911, struck out provision relating to the deviations permitted in weighing large numbers of pieces.

1877—Act Feb. 27, 1877, added provision relating to the deviations permitted in weighing large numbers of pieces.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 350. Minor coins

In adjusting the weight of the minor coins provided by this title, there shall be no greater deviation allowed than three grains for the 5-cent piece and two grains for the 1-cent piece.

(R.S. § 3537; Sept. 26, 1890, ch. 945, § 1, 26 Stat. 485.)

REFERENCES IN TEXT

This title, referred to in text, means title 37 of the Revised Statutes, which enacted sections 254, 261, 263, 264, 265, 266, 268 to 287, 314, 315, 316, 317, 318, 319, 321, 322, 324, 325, 327 to 332, 334 to 336, 340, 341, 343 to 358, 360, 363 to 366, 368, 369, 371, and 373 to 375 of this title and sections 204 and 205 of Title 15, Commerce and Trade.

CODIFICATION

R.S. § 3537 is from act Feb. 12, 1873, ch. 131, § 38, 17 Stat. 430.

Provision of R.S. § 3537 with a reference to the three-cent piece was omitted. The coinage of three-cent pieces was discontinued by section 1 of act Sept. 26, 1890.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 369 of this title.

§ 351. Delivery of coins to superintendent and trial of pieces

The superintendent of coining department shall, from time to time, as coins are prepared, deliver them to the superintendent, who shall receipt for the same, and who shall keep a careful record of their kind, number, and actual weight. In receiving coins it shall be the duty of the superintendent to ascertain, by the trial of a number of single pieces separately, whether the coins of that delivery are within the legal limits of the standard weight; and if his trials for this purpose shall not prove satisfactory, he shall cause all the coins of such delivery to be weighed separately, and such as are not of legal weight shall be defaced and delivered to the superintendent of melting and refining department as standard bullion, to be again formed into ingots and recoined; or the whole delivery may, if more convenient, be remelted.

(R.S. § 3538; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3538 is from act Feb. 12, 1873, ch. 131, § 39, 17 Stat. 430.

Upon incorporation into the Code, the words "coiner" and "melter and refiner", which appeared in the original text, were replaced by "superintendent of coining department" and "superintendent of melting and refining department", respectively, pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 352. Sealing and transmitting trial pieces

At every delivery of coins made by the superintendent of coining department to a superintendent, it shall be the duty of such superintendent, in the presence of the assayer, to take indiscriminately a certain number of pieces of each variety for the annual trial of coins, the number for silver coins being not less than one piece for each ten thousand pieces or any fractional part of ten thousand pieces delivered. The pieces so taken shall be carefully sealed up in an envelope, properly labeled, stating the date of the delivery, the number and denomination of the pieces inclosed, and the amount of the delivery from which they were taken. These sealed parcels containing the reserved pieces shall be deposited in a pyx, designated for the purpose at each mint, which shall be kept under the joint care of the superintendent and assayer, and be so secured that neither can have access to its contents without the presence of the other, and the reserved pieces in their sealed envelopes from the coinage of each mint shall be transmitted quarterly to the mint at Philadelphia. A record shall also be kept at the same time of the number and denomination of the pieces so taken for the annual trial of coins, and of the number and denomination of the pieces represented by them and so delivered, a copy of which record shall be transmitted quarterly to the Director of the Mint. Other pieces may at any time be taken for such tests as the Director of the Mint shall prescribe.

(R.S. § 3539; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340; June 5, 1947, ch. 98, 61 Stat. 129.)

CODIFICATION

R.S. § 3539 is from act Feb. 12, 1873, ch. 131, § 40, 17 Stat. 430.

Words "being not less than" were inserted after words "silver coins" in lieu of words "gold coins being not less than one piece for each one thousand pieces or any fractional part of one thousand pieces delivered," inasmuch as the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by (section 17 of act Jan. 30, 1934) (set out as section 446 of this title).

Upon incorporation into the Code, the word "coiner", which appeared in the original text, was replaced by "superintendent of coining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

AMENDMENTS

1947—Act June 5, 1947, amended section by substituting "ten" for "two" wherever appearing in section.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 353. Disposals of clippings

The superintendent of coining department shall, from time to time, deliver to the superintendent the clippings and other portions of bullion remaining after the process of coining; and the superintendent shall receipt for the same and keep a careful record of their weight and character.

(R.S. § 3540; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3540 is from act Feb. 12, 1873, ch. 131, § 41, 17 Stat. 430.

Upon incorporation into the Code, the word "coiner", which appeared in the original text, were replaced by "superintendent of coining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 354. Yearly settlement of accounts

The superintendent shall debit the superintendent of coining department with the amount in weight of standard metal of all the bullion placed in his hands, and credit him with the amount in weight of all the coins, clippings, and other bullion returned by him to the superintendent. Once at least in every year, and at such time as the Director of the Mint shall appoint, there shall be an accurate and full settlement of the accounts of the superintendent of coining department, and the superintendent of melting and refining department, at which time those officers shall deliver up to the superintendent all the coins, clippings, and other bullion in their possession, respectively, accompanied by statements of all the bullion delivered to them since the last annual settlement, and all the bullion returned by them during the same period, including the amount returned for the purpose of settlement.

(R.S. § 3541; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3541 is from act Feb. 12, 1873, ch. 131, § 42, 17 Stat. 431.

Upon incorporation into the Code, the words "coiner" and "melter and refiner", which appeared in the original text, were replaced by "superintendent of coining department" and "superintendent of melting and refining department", respectively, pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 355. Allowance for wastage

When all the coins, clippings, and other bullion have been delivered to the superintendent, it shall be his duty to examine the accounts and statements rendered by the superintendent of coining department and the superintendent of melting and refining department. The difference between the amount charged and credited to each officer shall be allowed as necessary wastage, if the superintendent shall be satisfied that there has been a bona fide waste of the precious metals, and if the amount shall not exceed such limitations as the Secretary shall establish. All copper used in the alloy of gold and silver bullion shall be separately charged to the superintendent of melting and refining department, and accounted for by him.

(R.S. 3542; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103; July 23, 1965, Pub. L. 89–81, title II, § 207, 79 Stat. 257.)

CODIFICATION

R.S. § 3542 is from act Feb. 12, 1873, ch. 131, § 43, 17 Stat. 431.

Upon incorporation into the Code, the words "coiner" and "melter and refiner", which appeared in the original text, were replaced by "superintendent of coining department" and "superintendent of melting and refining department", respectively, pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

AMENDMENTS

1965—Pub. L. 89–81 removed fixed wastage limitations upon melting, refining and coining and directed, instead, the establishment of limitations by the Secretary of the Treasury.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

COINAGE OF GOLD DISCONTINUED

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 356. Statement of balance sheet forwarded to Director of Mint

It shall also be the duty of the superintendent to forward a correct statement of his balance sheet, at the close of such settlement, to the Director of the Mint; who shall compare the total amount of gold and silver bullion and coin on hand with the total liabilities of the mint. At the same time a statement of the ordinary expense account, and the moneys therein, shall also be made by the superintendent.

(R.S. § 3543.)

CODIFICATION

R.S. § 3543 is from act Feb. 12, 1873, ch. 131, § 44, 17 Stat. 431.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 357. Delivery of coin or bars to depositor

When the coins or bars which are the equivalent to any deposit of bullion are ready for delivery, they shall be paid to the depositor, or his order, by the superintendent; and the payments shall be made, if demanded, in the order in which the bullion shall have been brought to the mint. In cases, however, where there is delay in manipulating a refractory deposit, or for any other unavoidable cause, the payment of subsequent deposits, the value of which is known, shall not be delayed thereby. In the denominations of coin delivered, the superintendent shall comply with the wishes of the depositor, except when impracticable or inconvenient to do so.

(R.S. § 3544.)

CODIFICATION

R.S. § 3544 is from act Feb. 12, 1873, ch. 131, § 45, 17 Stat. 431.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 358. Payment in money to depositors when value ascertained

For the purpose of enabling the several mints and assay offices of the United States to make returns to depositors with as little delay as possible, it shall be the duty of the Secretary of the Treasury to keep in such mints and assay offices, when the state of the Treasury will admit thereof, such an amount of public money, or bullion procured for the purpose, as he shall judge convenient and necessary, out of which those who bring bullion to the said mints and assay offices may, under such rules and regulations as may be prescribed by the said Secretary, be paid the value thereof, in coin or bars, as soon as practicable after the value has been ascertained. On payment thereof being made, the bullion so deposited shall become the property of the United States. The Secretary of the Treasury may, however, at any time withdraw the fund or any portion thereof.

(R.S. § 3545; June 19, 1878, ch. 329, § 1, 20 Stat. 191.)

CODIFICATION

R.S. § 3545 is from act Feb. 12, 1873, ch. 131, § 47, 17 Stat. 431.

Act June 19, 1878 made section applicable to all mints and assay offices and authorized the issuance of regulations by the Secretary of the Treasury.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 359. Payment for bullion in coin certificates

The Secretary of the Treasury may use, as far as he may deem it proper and expedient, for payment to depositors of bullion at the several mints and the assay office in New York, under such rules and regulations as he may prescribe, coin certificates, representing coin in the Treasury, and issued under the provisions of section 428 of this title.

(June 19, 1878, ch. 329, § 1, 20 Stat. 191; Mar. 3, 1879, ch. 182, § 1, 20 Stat. 383; Mar. 4, 1911, ch. 240, 36 Stat. 1292.)

CODIFICATION

As enacted, section applied to the several mints and assay offices, but it was repealed so far as it applied to mints and assay offices other than those mentioned in R.S. § 3545, by act Mar. 3, 1879. See Codification note to section 358 of this title as to R.S. § 3545.

In the act of 1879, the provision incorporated in this section was preceded by a provision making R.S. § 3545 applicable to the several mints and assay offices, and was followed by a provision that it should be lawful to apply moneys arising from charges collected from depositors at the several mints and assay offices to defraying the expenses thereof. This last mentioned provision was omitted as inconsistent with later appropriation acts, as superseded by section 361 of this title, or as repealed by act Mar. 4, 1911 repealing all laws making a permanent indefinite appropriation for the expenses of parting and refining bullion, and requiring annual estimates of those expenses to be submitted to Congress.

§ 360. Exchange of unparted bullion for fine bars

Unparted bullion may be exchanged at any of the mints for fine bars, on such terms and conditions as may be prescribed by the Director of the Mint, with the approval of the Secretary of the Treasury. The fineness, weight, and value of the bullion received and given in exchange shall in all cases be determined by the mint assay. The charge to the depositor for refining or parting shall not exceed that allowed and deducted for the same operation in the exchange of unrefined for refined bullion.

(R.S. § 3546.)

CODIFICATION

R.S. § 3546 is from act Feb. 12, 1873, ch. 131, § 46, 17 Stat. 431.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 361. Refining and parting bullion

Refining and parting of bullion shall be carried on at the coinage mints of the United States and at the assay office at New York, and it shall be lawful to apply the moneys arising from charges collected from depositors for these operations, and also the proceeds of sale of byproducts (spent acids arising from any surplus bullion recovered in parting and refining processes), pursuant to law, so far as may be necessary, to defraying in full the expenses thereof, including labor, material, wastage, and loss on sale of sweeps. But no part of the moneys appropriated for the support of the coinage mints and assay office at New York shall be used to defray the expenses of parting and refining bullion.

(June 19, 1878, ch. 329, § 1, 20 Stat. 191; July 7, 1898, ch. 571, § 1, 30 Stat. 661; Mar. 4, 1911, ch. 240, 36 Stat. 1292.)

CODIFICATION

Section is from act July 7, 1898, which superseded a similar provision in act June 19, 1878 and a provision similar to part of this section in act Mar. 3, 1881, ch. 130, 21 Stat. 398.

REPEAL IN PART

Act Mar. 4, 1911, ch. 240, 36 Stat. 1292, repealed all laws and parts of laws to extent they made a permanent, indefinite appropriation for the expenses of parting and refining bullion, effective from and after June 30, 1912.

§ 362. Exchange of unparted bullion for fine bars

When the bullion received shall not, in the aggregate, be in such proportion of gold and silver as to admit of economical parting, or the necessary supplies of acids cannot be procured at reasonable rates, unparted bullion may be exchanged for fine bars, as provided in section 360 of this title.

(June 19, 1878, ch. 329, § 1, 20 Stat. 191.)

CODIFICATION

Part of this section was superseded by section 361 of this title.

COINAGE OF GOLD DISCONTINUED

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

CROSS REFERENCES

Expenses incident to acting as Government depositaries and fiscal agents, reimbursement by Secretary of Treasury, see section 1023 of this title.

§ 363. Assay commissioners

To secure a due conformity in the silver coins to their respective standards of fineness and weight, the judge of the District Court for the Eastern District of Pennsylvania, the Comptroller of the Currency, the assayer of the assay office at New York, and such other persons as the President shall, from time to time, designate, shall meet as assay commissioners, at the mint in Philadelphia, to examine and test, in the presence of the Director of the Mint, the fineness and weight of the coins reserved by the several mints for this purpose, on the second Wednesday in February, annually, and may continue their meetings by adjournment, if necessary. If a majority of the commissioners fail to attend at any time appointed for their meeting, the Director of the Mint shall call a meeting of the commissioners at such other time as he may deem convenient. If it appears by such examination and test that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial shall be considered and reported as satisfactory. If, however, any greater deviation from the legal standard or weight appears, this fact shall be certified to the President; and if, on a view of the circumstances of the case, he shall so decide, the officers implicated in the error shall be thenceforward disqualified from holding their respective offices.

(R.S. § 3547; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340.)

CODIFICATION

R.S. § 3547 is from act Feb. 12, 1873, ch. 131, § 48, 17 Stat. 432.

Words "gold and" preceding words "silver coins" were omitted from original enactment of this section, inasmuch as the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 364. Standard troy pound for regulation of coinage

For the purpose of securing a due conformity in weight of the coins of the United States to the provisions of the laws relating to coinage, the standard troy pound of the Bureau of Standards of the United States shall be the standard troy pound of the mint of the United States, conformably to which the coinage thereof shall be regulated.

(R.S. § 3548; Mar. 4, 1911, ch. 268, § 1, 36 Stat. 1354.)

CODIFICATION

R.S. § 3548 is from act Feb. 12, 1873, ch. 131, § 49, 17 Stat. 432.

Section, as enacted in the Revised Statutes, made the brass troy pound weight, procured at London, and in the custody of the mint at Philadelphia, the standard troy pound of the mint, and R.S. § 3549, now section 365 of this title, provided for procuring for each mint and assay-office a series of standard weights corresponding to said standard troy pound.

AMENDMENTS

1911—Act Mar. 4, 1911, substituted for the standard troy pound and weights corresponding thereto, the standard troy pound of the Bureau of Standards and weights corresponding thereto.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 365. Standard weights for mints and assay offices

It shall be the duty of the Director of the Mint to procure for each mint and assay office, to be kept safely thereat, a series of standard weights corresponding to the standard troy pound of the Bureau of Standards of the United States, consisting of a one-pound weight and the requisite subdivisions and multiples thereof, from the hundredths part of a grain to twenty-five pounds. The troy weight ordinarily employed in the transactions of such mints and assay offices shall be regulated according to the above standards at least once in every year, under the inspection of the superintendent and assayer; and the accuracy of those used at the mint at Philadelphia shall be tested annually, in the presence of the assay commissioners, at the time of the annual examination and test of coins.

(R.S. § 3549; Mar. 4, 1911, ch. 268, § 2, 36 Stat. 1354.)

CODIFICATION

R.S. § 3549 is from act Feb. 12, 1873, ch. 131, § 50, 17 Stat. 432.

This section, as enacted in the Revised Statutes, provided that a series of standard weights corresponding to the brass troy pound weight, procured at London, and in the custody of the mint at Philadelphia, be procured for each mint and assay-office.

AMENDMENTS

1911—Act Mar. 4, 1911, substituted for the standard troy pound and weights corresponding thereto, the standard troy pound of the Bureau of Standards and weights corresponding thereto.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 366. Repealed. Pub. L. 89–81, title II, § 208, July 23, 1965, 79 Stat. 257

Section, R.S. § 3550; acts Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103, required the destruction of the obverse working dies at each mint at the end of each calendar year.

COINAGE FOR 1964; TEMPORARY SUSPENSION OF DESTRUCTION REQUIREMENT

Pub. L. 88-580, Sept. 3, 1964, 78 Stat. 908, which suspended the destruction requirement for the obverse working dies at each mint, was repealed by Pub. L. 89–81, title II, § 204(b), July 23, 1965, 79 Stat. 256. See note under section 324 of this title.

§ 367. Coinage for foreign countries

It shall be lawful for coinage to be executed at the mints of the United States for any foreign country applying for the same, according to the legally prescribed standards and devices of such country, under such regulations as the Secretary of the Treasury may prescribe; and the charge for the same shall be equal to the expenses thereof, including labor, materials, and use of machinery, to be fixed by the Director of the Mint, with the approval of the Secretary of the Treasury: *Provided*, That the manufacture of such coin shall not interfere with the required coinage of the United States.

(Jan. 29, 1874, ch. 19, 18 Stat. 6.)

CODIFICATION

Section was an act entitled "An act authorizing coinage to be executed at the mints of the United States for foreign countries."

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 315b of this title.

§ 368. National and other medals struck at Philadelphia Mint

Dies of a national character may be executed by the engraver, and national and other medals struck by the superintendent of coining department of the mint at Philadelphia, under such regulations as the superintendent, with the approval of the Director of the Mint, may prescribe. Such work shall not, however, interfere with the regular coinage operations, and no private medal dies shall be prepared at any mint, or the machinery or apparatus thereof be used for that purpose.

(R.S. § 3551; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 384; Jan. 3, 1923, ch. 22, 42 Stat. 1103.)

CODIFICATION

R.S. § 3551 is from act Feb. 12, 1873, ch. 131, § 52, 17 Stat. 432.

Upon incorporation into the Code, the word "coiner", which appeared in the original text, was replaced by "superintendent of coining department" pursuant to act Aug. 23, 1912, which abolished the positions of melter, refiner, and coiner, and transferred their duties and responsibilities. See Codification note set out under section 274 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 369. Money arising from charges and deductions covered into Treasury

The money arising from all charges and deductions on and from gold and silver bullion and from all other sources, except the money

derived from the manufacture and sale of medals, proof coins, and uncirculated coins and as otherwise provided by and pursuant to this title, shall from time to time be covered into the Treasury, and no part of such deductions, or profit on silver or minor coinage, shall be expended in salaries or wages. The money arising from the manufacture and sale of medals, proof coins, and uncirculated coins shall be reimbursed to the appropriation then current and chargeable for the cost of manufacture and sale of medals, proof coins, and uncirculated coins. All expenditures of the mints and assay offices not herein otherwise provided for, shall be paid from appropriations made by law on estimates furnished by the Secretary of the Treasury.

(R.S. § 3552; May 10, 1950, ch. 172, 64 Stat. 157; Sept. 5, 1962, Pub. L. 87-643, § 2, 76 Stat. 440.)

REFERENCES IN TEXT

This title, referred to in text, means title 37 of the Revised Statutes, which enacted sections 254, 261, 263, 264, 265, 266, 268 to 287, 314, 315, 316, 317, 318, 319, 321, 322, 324, 325, 327 to 332, 334 to 336, 340, 341, 343 to 358, 360, 363 to 366, 368, 369, 371, and 373 to 375 of this title and sections 204 and 205 of Title 15, Commerce and Trade.

CODIFICATION

R.S. § 3552 is from act Feb. 12, 1873, ch. 131, § 53, 17 Stat. 432.

AMENDMENTS

1962—Pub. L. 87-643 added the references to "uncirculated coins."

1950—Act May 10, 1950, exempted from the provisions of this section all money derived from the manufacture and sale of medals and proof coins and permitted such moneys to be reimbursed to the appropriation from which the expenditures for the manufacture and sale of medals and proof coins were made.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350 of this title.

§ 370. Transfer of bars to depositary; redemption of coin certificates

The Secretary of the Treasury may, from time to time, transfer to the office of the United States depositary at New York from the bullion fund of the assay office at New York, refined gold bars bearing the United States stamp of fineness, weight and value, or bars from any melt of foreign gold coin or bullion of standard equal to or above that of the United States and may apply the same to the redemption of coin certificates at not less than par and not less than the market value subject to such regulations as he may prescribe.

(June 22, 1874, ch. 419, 18 Stat. 202; May 29, 1920, ch. 214, § 1, 41 Stat. 654, 655; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340.)

CODIFICATION

Words "or in exchange for gold coins" were omitted, inasmuch as the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

Words "Assistant Treasurer" appearing in the original text were changed to "United States depositary" because of act May 29, 1920, abolishing the office of Assistant Treasurer, and authorizing United States depositaries to be utilized for the performance of the duties and functions performed by the Assistant Treasurers.

§ 371. Decimal system established

The money of account of the United States shall be expressed in dollars or units, dimes or tenths, cents or hundredths, and mills or thousandths, a dime being the tenth part of a dollar, a cent the hundredth part of a dollar, a mill the thousandth part of a dollar; and all accounts in the public offices and all proceedings in the courts shall be kept and had in conformity to this regulation.

(R.S. § 3563.)

CODIFICATION

R.S. § 3563 is from act Apr. 2, 1792, ch. 16, § 20, 1 Stat. 250.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 372. Conversion of currency

(a) Value of foreign coin proclaimed by Secretary of the Treasury

The value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint and be proclaimed by the Secretary of the Treasury quarterly on the 1st day of January, April, July, and October in each year.

(b) Proclaimed value basis of conversion

For the purpose of the assessment and collection of duties upon merchandise imported into the United States on or after June 17, 1930, wherever it is necessary to convert foreign currency into currency of the United States, such conversion, except as provided in subsection (c) of this section, shall be made at the values proclaimed by the Secretary of the Treasury under the provisions of subsection (a) of this section, for the quarter in which the merchandise was exported.

(c) Market rate when no proclamation

(1) If no value has been proclaimed under subsection (a) of this section for the quarter in which the merchandise was exported, or if the value so proclaimed varies by 5 per centum or more from a value measured by the buying rate at noon on the day of exportation, then conversion of the foreign currency involved shall be made—

(A) at a value measured by such buying rate, or

(B) if the Secretary of the Treasury shall by regulation so prescribe with respect to the particular foreign currency, at a value measured by the buying rate first certified under this subsection for a day in the quarter in which the day of exportation falls (but only if the buying rate at noon on the day of exportation does not vary by 5 per centum or more from such first-certified buying rate).

(2) For the purposes of this subsection the term "buying rate" means the buying rate in the New York market for cable transfers payable in the foreign currency so to be converted. Such rate shall be determined by the Federal Reserve Bank of New York and certified to the Secretary of the Treasury, who shall make it public at such times and to such extent as he deems necessary. In ascertaining such buying rate, the Federal Reserve Bank of New York may, in its discretion—

(A) take into consideration the last ascertainable transactions and quotations, whether direct or through exchange of other currencies, and

(B) if there is no market buying rate for such cable transfers, calculate such rate (i) from actual transactions and quotations in demand or time bills of exchange, or (ii) from the last ascertainable transactions and quotations outside the United States in or for exchange payable in United States currency or other currency.

(3) For the purposes of this subsection, if the day of exportation is one on which banks are generally closed in New York City, then the buying rate at noon on the last preceding business day shall be considered the buying rate at noon on the day of exportation.

(Aug. 27, 1894, ch. 349, § 25, 28 Stat. 552; May 27, 1921, ch. 14, § 403, 42 Stat. 17; June 17, 1930, ch. 497, title IV, § 522, 46 Stat. 739; Aug. 2, 1956, ch. 887, § 3, 70 Stat. 946.)

CODIFICATION

Subsec. (a) consists of section 25 of act Aug. 27, 1894, as amended by section 403(a) of act May 27, 1921, and by section 522(a) of act June 17, 1930, which for purposes of codification has been designated "(a)". See 1921 and 1930 Amendment notes below.

Subsec. (b) consists of section 522(b) of act June 17, 1930. A prior subsec. (b), consisting of section 403(b) of act May 27, 1921, was identical to that contained in section 522(b) of act June 17, 1930, except for the date which, in the prior provision, read May 27, 1921.

Subsec. (c) consists of section 522(c) of act June 17, 1930, as amended. A prior subsec. (c), consisting of section 403(c) of act May 27, 1921, was identical to that contained in section 522(c) of act June 17, 1930, except that the prior law did not contain the provisions covering the use of the buying rate from noon of the last preceding business day whenever the day of exportation falls on Sunday or holiday.

AMENDMENTS

1956—Subsec. (c). Act Aug. 2, 1956 authorized Secretary of the Treasury to value foreign currency by the buying rate first certified for a day in the quarter on which the day of exportation falls if the rate does not vary from it by 5 percent or more.

1930—Subsec. (a). Act June 17, 1930, § 522(a), substituted "1st" for "first" and otherwise reenacted the subsection without change.

1921—Subsec. (a). Act May 27, 1921, § 403(a), struck out provisions directing that the values proclaimed be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and that the date of the consular certification of any invoice, for the purposes of this section, be considered the date of exportation, with a proviso that the Secretary of the Treasury might order the reliquidation of any entry at a different value, whenever satisfactory evidence was produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment of subsec. (c) by act Aug. 2, 1956 effective as to entries filed on or after the thirtieth day following Aug. 2, 1956, see section 8 of act Aug. 2, 1956, set out as an Effective Date note under section 1401a of Title 19, Customs Duties.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 766 of this title; title 19 section 1360.

§ 373. Recoinage of foreign coins

All foreign silver coins received in payment for moneys due to the United States shall, before being issued in circulation, be coined anew.

(R.S. § 3566; Jan. 30, 1934, ch. 6, § 5, 48 Stat. 340.)

CODIFICATION

R.S. § 3566 is from acts Feb. 9, 1793, ch. 5, § 3, 1 Stat. 301; Feb. 21, 1857, ch. 56, § 2, 11 Stat. 163.

Words "gold and" were omitted from original enactment of section inasmuch as the coinage of gold was discontinued and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934 (set out as section 315b of this title) and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934 (set out as section 446 of this title).

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 374. Spanish and Mexican coins

The pieces commonly known as the quarter, eighth, and sixteenth of the Spanish pillar dollar, and of the Mexican dollar, shall be receivable at the Treasury of the United States, and its several offices, and at the several post offices and land offices, at the rates of valuation following: The fourth of a dollar, or piece of two reals, at 20 cents; the eighth of a dollar, or piece of one real, at 10 cents; and the sixteenth of a dollar, or half real, at 5 cents.

(R.S. § 3567.)

CODIFICATION

R.S. § 3567 is from act Feb. 21, 1857, ch. 56, § 1, 11 Stat. 163.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 199, 281, 322, 341, 350, 369, 375 of this title.

§ 375. Transmission for recoinage

The Director of the Mint, with the approval of the Secretary of the Treasury, may prescribe such regulations as are necessary and proper, to secure the transmission of the coins mentioned in section 374 of this title to the mint for recoinage, and the return or distribution of the proceeds thereof, when deemed expedient, and may prescribe such forms of account as are appropriate and applicable to the circumstances. The expenses incident to such transmission or distribution, and of recoinage, shall be charged against the account of silver profit and loss, and the net profits, if any, shall be paid, from time to time, into the Treasury.

(R.S. § 3568; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249.)

CODIFICATION

R.S. § 3568 is from act Feb. 21, 1857, ch. 56, § 2, 11 Stat. 163.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

COINAGE OF GOLD DISCONTINUED

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 281, 322, 341, 350, 369 of this title.

§ 376. Omitted

CODIFICATION

Section, setting out existing laws applicable to coinage of certain enumerated commemorative coins, is omitted as executed in view of section 376a of this title discontinuing coinage and issuance of commemorative coins authorized by acts prior to Mar. 1, 1939. Section was from acts Apr. 13, 1904, ch. 1253, § 6, 33 Stat. 178; June 1, 1918, ch. 91, §§ 1, 2, 40 Stat. 594; May 10, 1920, ch. 176, §§ 1, 2, 41 Stat. 595; May 10, 1920, ch. 177, §§ 1, 2, 41 Stat. 595; May 12, 1920, ch. 182, §§ 1, 2, 41 Stat. 597; Mar. 4, 1921, ch. 153, §§ 1, 2, 41 Stat. 1363; Feb. 2, 1922, ch. 45, 42 Stat. 362; Jan. 24, 1923, ch. 38, §§ 1 to 3, 42 Stat. 1172, 1173; Feb. 26, 1923, ch. 113, §§ 1 to 3, 42 Stat. 1287; Mar. 17, 1924, ch. 58, §§ 1 to 3, 43 Stat. 23; Jan. 14, 1925, ch. 79, §§ 5, 6, 43 Stat. 749; Feb. 24, 1925, ch. 302, §§ 2 to 4, 43 Stat. 965, 966; May 17, 1926, ch. 307, § 3, 44 Stat. 560; Mar. 7, 1928, ch. 135, §§ 1, 3, 45 Stat. 198; June 15, 1933, ch. 82, §§ 1, 3, 48 Stat. 149.

§ 376a. Prohibition against issuance of commemorative coins authorized under prior law

Subsequent to August 5, 1939, no commemorative coins shall be coined or issued pursuant to any Act of Congress, authorizing the coinage and issuance of commemorative coins, enacted prior to March 1, 1939.

(Aug. 5, 1939, ch. 442, 53 Stat. 1209.)

§§ 377 to 388o. Omitted

CODIFICATION

Section 377, act Mar. 3, 1925, ch. 482, § 4, 43 Stat. 1254, related to the coinage of gold and silver pieces in commemoration of the one hundred and fiftieth anniversary of the signing of the Declaration of Independence and was omitted from the Code as obsolete.

Section 378, act Feb. 24, 1925, ch. 302, § 1, 43 Stat. 965, related to the coinage of silver pieces in commemoration of the one hundred and fiftieth anniversary of the Battle of Bennington and was omitted from the Code as obsolete.

Section 379, acts Apr. 13, 1904, ch. 1253, § 6, 33 Stat. 178; June 1, 1918, ch. 91, §§ 1, 2, 40 Stat. 594; May 10, 1920, ch. 176, §§ 1, 2, 41 Stat. 595; May 10, 1920, ch. 177, §§ 1, 2, 41 Stat. 595; May 12, 1920, ch. 182, §§ 1, 2, 41 Stat. 597; Mar. 4, 1921, ch. 153, §§ 1, 2, 41 Stat. 1363; Feb. 2, 1922, ch. 45, 42 Stat. 362; Jan. 24, 1923, ch. 38, §§ 1 to 3, 42 Stat. 1172, 1173; Feb. 26, 1923, ch. 113, §§ 1 to 3, 42 Stat. 1287; Mar. 17, 1924, ch. 58, §§ 1 to 3, 43 Stat. 23; Jan. 14, 1925, ch. 79, §§ 5, 6, 43 Stat. 749; Feb. 24, 1925, ch. 302, §§ 2 to 4, 43 Stat. 966; Mar. 3, 1925, ch. 482, § 4, 43 Stat. 1254; May 17, 1926, ch. 307, § 3, 44 Stat. 560; Mar. 7, 1928, ch. 135, §§ 1, 3, 45 Stat. 198; June 15, 1933, ch. 82, §§ 1, 3, 48 Stat. 149, related to laws applicable to certain coins and was omitted from the Code as obsolete.

Section 380, act May 9, 1934, ch. 265, §§ 1 to 4, 48 Stat. 679, related to the coinage of silver pieces in commemoration of the three hundredth anniversary of the founding of Maryland and was omitted from the Code as obsolete.

Section 381, act May 14, 1934, ch. 286, §§ 1 to 3, 48 Stat. 776, related to the coinage of silver pieces in commemoration of the one hundredth anniversary of the admission of Arkansas to the Union and was omitted from the Code as obsolete.

Section 382, act May 26, 1934, ch. 355, §§ 1 to 4, 48 Stat. 807, related to the coinage of silver pieces in commemoration of the two hundredth anniversary of the birth of Daniel Boone and was omitted from the Code as obsolete.

Section 383, act June 21, 1934, ch. 695, §§ 1 to 4, 48 Stat. 1200, related to the coinage of silver pieces in commemoration of the three hundredth anniversary of the founding of Connecticut and was omitted from the Code as obsolete.

Section 384, act May, 3, 1935, ch. 90, §§ 1 to 4, 49 Stat. 174, related to the coinage of silver pieces in connection with the California-Pacific International Exposition and was omitted from the Code as obsolete.

Section 384a, act May 6, 1936, ch. 331, §§ 1 to 3, 49 Stat. 1262, 1263, related to the recoinage of certain coins in connection with the California-Pacific International Exposition and was omitted from the Code as obsolete.

Section 385, act May 2, 1935, ch. 88, §§ 1 to 5, 49 Stat. 165, 166, related to the coinage of silver pieces in commemoration of the one hundred and fiftieth anniversary of the founding of the city of Hudson, New York, and the three hundredth anniversary of the founding of the city of Providence, Rhode Island, and was omitted from the Code was obsolete.

Section 386, act June 5, 1935, ch. 176, 49 Stat. 324, related to the coinage of silver pieces in commemoration of the four hundredth anniversary of the expedition of Cabeza de Vaca and the opening of the Old Spanish Trail and was omitted from the Code as obsolete.

Section 387, act Mar. 18, 1936, ch. 149, §§ 1 to 5, 49 Stat. 1165, related to the coinage of silver pieces in commemoration of the sesquicentennial anniversary of the founding of the capital of South Carolina at Columbia and was omitted from the Code as obsolete.

Section 388, act Mar. 31, 1936, ch. 164, §§ 1 to 3, 49 Stat. 1187, related to the coinage of silver pieces in commemoration of the fiftieth anniversary of Cincinnati, Ohio, as a music center and was omitted from the Code as obsolete.

Section 388a, act Apr. 13, 1936, ch. 212, §§ 1 to 3, 49 Stat. 1205, related to the coinage of silver pieces in commemoration of the three hundredth anniversary of the founding of the first settlement of Long Island, New York, and was omitted from the Code as obsolete.

Section 388b, act May 5, 1936, ch. 300, §§ 1 to 3, 49 Stat. 1257, related to the coinage of silver pieces in commemoration of the centennial celebration at Cleveland, Ohio, and was omitted from the Code as obsolete.

Section 388c, act May 5, 1936, ch. 304, §§ 1 to 3, 49 Stat. 1259, related to the coinage of silver pieces in commemoration of the two hundred and fiftieth anniversary of the founding of New Rochelle, New York, and was omitted from the Code as obsolete.

Section 388d, act May 15, 1936, ch. 406, §§ 1 to 3, 49 Stat. 1352, 1353, related to the coinage of silver pieces in commemoration of the three hundredth anniversary of the landing of Swedes in Delaware and was omitted from the Code as obsolete.

Section 388e, act May 15, 1936, ch. 399, §§ 1 to 3, 49 Stat. 1276, related to the coinage of silver pieces in commemoration of the one hundredth anniversary of the establishment of the Territorial Government of Wisconsin and was omitted from the Code as obsolete.

Section 388f, act May 15, 1936, ch. 402, §§ 1 to 3, 49 Stat. 1277, 1278, related to the coinage of silver pieces in commemoration of the one hundredth anniversary of the incorporation of Bridgeport, Connecticut, as a city and was omitted from the Code as obsolete.

Section 388g, act May 28, 1936, ch. 466, §§ 1 to 3, 49 Stat. 1387, 1388, related to the coinage of silver pieces in commemoration of the one hundred and fiftieth anniversary of the issuance of the Lynchburg, Virginia, charter and was omitted from the Code as obsolete.

Section 388h, act June 16, 1936, ch. 583, §§ 1 to 3, 49 Stat. 1522, related to the coinage of silver pieces in commemoration of the one hundredth anniversary of the founding of Elgin, Illinois, and was omitted from the Code as obsolete.

Section 388i, act June 16, 1936, ch. 584, §§ 1 to 3, 49 Stat. 1523, related to the coinage of silver pieces in commemoration of the two hundred and fiftieth anniversary of the founding of Albany, New York, and was omitted from the Code as obsolete.

Section 388j, act June 16, 1936, ch. 586, §§ 1 to 3, 49 Stat. 1524, related to the coinage of silver pieces in commemoration of the seventy-fifth anniversary of the Battle of Gettysburg and was omitted from the Code as obsolete.

Section 388k, act June 24, 1936, ch. 760, §§ 1 to 3, 49 Stat. 1911, related to the coinage of silver pieces in commemoration of the three hundred and fiftieth anniversary of the founding of the colony at Roanoke Island, North Carolina, and was omitted from the Code as obsolete.

Section 388l, act June 26, 1936, ch. 835, §§ 1 to 3, 49 Stat. 1972, related to the coinage of silver pieces in commemoration of the opening of the San Francisco-Oakland Bay Bridge and was omitted from the Code as obsolete.

Section 388m, act June 28, 1937, ch. 384, §§ 1 to 3, 50 Stat. 322, 323, related to the coinage of silver pieces in commemoration of the three hundredth anniversary of the founding of York County, Maine, and was omitted from the Code as obsolete.

Section 388n, act June 26, 1936, ch. 837, §§ 1 to 3, 49 Stat. 1973, related to the coinage of silver pieces in commemoration of the seventy-fifth anniversary of the Battle of Antietam and was omitted from the Code as obsolete.

Section 388o, act June 24, 1937, ch. 377, §§ 1 to 3, 50 Stat. 306, related to the coinage of silver pieces in commemoration of the three hundredth anniversary of the Norfolk, Virginia, land grant and was omitted from the Code as obsolete.

SUBCHAPTER III—CLAD COINAGE

§ 391. Minting and issuance of clad coins

(a) Authorization

The Secretary may mint and issue coins of the denominations set forth in subsection (c) of this section in such quantities as he determines to be necessary to meet national needs.

(b) Weight and alloy

Any coin minted under authority of subsection (a) of this section shall be a clad coin. The cladding shall be an alloy of 75 per centum copper and 25 per centum nickel, and shall weigh not less than 30 per centum of the weight of the whole coin. The core shall be copper.

(c) Denominations and specifications

(1) The dollar shall be 1.500 inches in diameter and weigh 22.68 grams.

(2) The half dollar shall be 1.205 inches in diameter and weigh 11.34 grams.

(3) The quarter dollar shall be 0.955 inch in diameter and weigh 5.67 grams.

(4) The dime shall be 0.705 inch in diameter and weigh 2.268 grams.

(d) Limitation on minting of dollar pieces

Notwithstanding the foregoing, the Secretary is authorized to mint and issue not more than one hundred and fifty million one-dollar pieces which shall have—

(1) a diameter of 1.500 inches;

(2) a cladding of an alloy of eight hundred parts of silver and two hundred parts of copper; and

(3) a core of an alloy of silver and copper such that the whole coin weighs 24.592 grams and contains 9.837 grams of silver and 14.755 grams of copper.

(Pub. L. 89-81, title I, § 101, July 23, 1965, 79 Stat. 254; Pub. L. 91-607, title II, § 201, Dec. 31, 1970, 84 Stat. 1768.)

AMENDMENTS

1970—Subsec. (a). Pub. L. 91-607 reenacted part of existing provisions of former subsec. (a), substituted "may mint" and "necessary to meet national needs" for "may coin" and "necessary to meet the needs of the public", and provision for issuance of coins as denominated in subsec. (c) for prior specific description as half dollars or 50-cent pieces, quarter dollars or 25-cent pieces, and dimes or 10-cent pieces, deleted clad coin and 30 per centum cladding weight requirements, now covered in subsec. (b), and additional specifications as to diameter, cladding alloy ratio, and copper core of half dollar, quarter dollar, and dime of former subsec. (a)(1)(A), (2)(A), and (3)(A), now covered in subsec. (c)(2) to (4), former subsec. (a)(1)(B), (2)(B), and (3)(B), now covered in subsec. (b), and former subsec. (a)(1)(C), (2)(C), and (3)(C), now covered in subsecs. (b) and (c)(2) to (4).

Subsec. (b). Pub. L. 91-607 reenacted clad coin and 30 per centum cladding weight requirements of former subsec. (a), made copper nickel cladding applicable to all coins, former subsec. (a)(1)(B) providing for half dollar a silver nickel cladding of 800 parts of silver and 200 parts of copper and former subsec. (a)(2)(B), (3)(B) providing same copper nickel ratio for quarter dollar and dime, made copper core applicable to half dollar, former subsec. (a)(1)(C) providing for core of silver and copper alloy, containing 4.6 grams of silver and 6.9 grams of copper and former subsec. (a)(2)(C), (3)(C) providing same copper core for quarter dollar and dime, and deleted former subsec. (b) authorization

for minting of half dollars, quarter dollars, and dimes from 900 fine coin silver until such date as Secretary of Treasury determined that adequate supplies of the coin were available, but in no event later than five years after July 23, 1965.

Subsec. (c). Pub. L. 91–607 provided in cl. (1) for diameter and weight of the dollar as a new provision, increased half dollar diameter and weight to 1.205 inches and 22.68 grams from 0.955 inch and 11.5 grams provided in former subsec. (a)(1)(A), (C), reenacted in cls. (3) and (4) diameter and weight provisions for quarter dollar and dime of former subsec. (a)(2)(A), (C), (3)(A), (C), and deleted former prohibition against minting standard silver dollars during five-year period beginning on July 23, 1965.

Subsec. (d). Pub. L. 91–607 added subsec. (d).

SHORT TITLE

Section 1 of Pub. L. 89–81 provided: "That this Act [which added this subchapter and subchapter I of this title and section 337 of Title 18, Crimes and Criminal Procedure, amended sections 283, 294, 317c, 324, 335, 340, 355, and 405a–1 of this title and section 485 of Title 18, repealed sections 320, 324 note, 366, and 462 of this title, and enacted provisions set out as notes under this section and section 340 of this title and section 337 of Title 18] may be cited as the 'Coinage Act of 1965'."

TRANSFER OF MONEYS DERIVED FROM SALE OF $1 EISENHOWER COINS TO EISENHOWER COLLEGE; AMOUNT

Pub. L. 93–441, § 2, Oct. 11, 1974, 88 Stat. 1262, provided that:

"(a) Except as provided by subsection (b) and after receiving the assurances described in subsection (c), the Secretary of the Treasury is authorized to take one-tenth of all moneys derived from the sale of $1 proof coins minted and issued under section 101(d) of the Coinage Act of 1965 (31 U.S.C. 391(d)) and section 203 of the Bank Holding Company Act Amendments of 1970 (31 U.S.C. 324b) which bears the likeness of the late President of the United States, Dwight David Eisenhower, and transfer such amount of moneys to Eisenhower College, Seneca Falls, New York.

"(b) For the purposes of carrying out this section, there is authorized to be appropriated not to exceed $10,000,000.

"(c) Before the Secretary of the Treasury may transfer any moneys to Eisenhower College under this Act [amending section 317 of this title, and enacting this note], Eisenhower College must make satisfactory assurances to him that an amount equal to 10 per centum of the total amount of moneys received by Eisenhower College under this Act shall be transferred to the Samuel Rayburn Library at Bonham, Texas."

TRANSFER OF SILVER FROM NATIONAL STOCKPILE TO SECRETARY OF TREASURY FOR SILVER COINAGE OF ONE-DOLLAR PIECES; QUANTITY; VALUE

Section 202 of Pub. L. 91–607 provided that: "For the purposes of this title [enacting sections 324b and 324c, amending sections 324 and 391, and repealing sections 316 and 458 of this title, enacting provisions set out as notes under section 317e and 391, and amending provisions set out as note under section 405a–1 of this title], the Administrator of General Services shall transfer to the Secretary of the Treasury twenty-five million five hundred thousand fine troy ounces of silver now held in the national stockpile established pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98–98h) which is excess to strategic needs. Such transfer shall be made at the value of $1.292929292 for each fine troy ounce of silver so transferred. Such silver shall be used exclusively to coin one-dollar pieces authorized in section 101(d) of the Coinage Act of 1965, as amended by this Act [subsec. (d) of this section]."

SILVER COINAGE OF HALF-DOLLAR PIECES UNTIL JANUARY 1, 1971

Section 204 of Pub. L. 91–607 authorized the minting of half dollars as authorized by subsec. (a)(1) of this section, in the discretion of the Secretary of the Treasury, until Jan. 1, 1971.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 324b, 324c, 324g, 393 of this title.

§ 392. Legal tender

All coins and currencies of the United States (including Federal Reserve notes and circulating notes of Federal Reserve banks and national banking associations), regardless of when coined or issued, shall be legal tender for all debts, public and private, public charges, taxes, duties, and dues.

(Pub. L. 89–81, title I, § 102, July 23, 1965, 79 Stat. 255.)

§ 393. Acquisition of production capability for minting clad coins; public contracts and procurement

(a) In order to acquire equipment, manufacturing facilities, patents, patent rights, technical knowledge and assistance, metallic strip, and other materials necessary to produce rapidly an adequate supply of the coins authorized by section 391 of this title, the Secretary may enter into contracts upon such terms and conditions as he may deem appropriate and in the public interest.

(b) During such period as he may deem necessary, but in no event later than five years after July 23, 1965, the Secretary may exercise the authority conferred by subsection (a) of this section without regard to any other provisions of law governing procurement or public contracts.

(Pub. L. 89–81, title I, § 103, July 23, 1965, 79 Stat. 255.)

§ 394. Purchase of newly mined silver

The Secretary shall purchase at a price of $1.25 per fine troy ounce any silver mined after July 23, 1965, from natural deposits in the United States or any place subject to the jurisdiction thereof and tendered to a United States mint or assay office within one year after the month in which the ore from which it is derived was mined.

(Pub. L. 89–81, title I, § 104, July 23, 1965, 79 Stat. 255.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 335 of this title.

§ 395. Exportation, melting or treating of coins; rules and regulations; violations and penalty

(a) Whenever in the judgment of the Secretary such action is necessary to protect the coinage of the United States, he is authorized under such rules and regulations as he may prescribe to prohibit, curtail, or regulate the exportation, melting, or treating of any coin of the United States.

(b) Whoever knowingly violates any order, rule, regulation, or license issued pursuant to subsection (a) of this section shall be fined not

more than $10,000, or imprisoned not more than five years, or both.

(Pub. L. 89–81, title I, § 105, July 23, 1965, 79 Stat. 255.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 396 of this title.

§ 396. Forfeiture

(a) There shall be forfeited to the United States any coins exported, melted, or treated in violation of any order, rule, regulation, or license issued under section 395(a) of this title, and any metal resulting from such melting or treating.

(b) The powers of the Secretary and his delegates, and the judicial and other remedies available to the United States, for the enforcement of forfeitures of property subject to forfeiture pursuant to subsection (a) of this section shall be the same as those provided in part II of subchapter C of chapter 75 of title 26 for the enforcement of forfeitures of property subject to forfeiture under any provision of title 26.

(Pub. L. 89–81, title I, § 106, July 23, 1965, 79 Stat. 255.)

§ 397. Rules and regulations

The Secretary may issue such rules and regulations as he may deem necessary to carry out the provisions of this Act.

(Pub. L. 89–81, title I, § 107, July 23, 1965, 79 Stat. 255.)

REFERENCES IN TEXT

This Act, referred to in text, means Pub. L. 89–81, July 23, 1965, 79 Stat. 254, known as the Coinage Act of 1965, which enacted this subchapter, and subchapter I of this title and section 337 of Title 18, Crimes and Criminal Procedure, amended sections 283, 294, 317c, 324, 335, 340, 355, and 405a–1 of this title and section 485 of Title 18, repealed sections 320, 366, and 462 of this title, and enacted provisions set out as notes under sections 340 and 391 of this title and section 337 of Title 18. For complete classification of this Act to the Code, see Short Title note set out under section 391 of this title and Tables volume.

§ 398. Definitions

For the purposes of this subchapter—

(1) The term "Secretary" means the Secretary of the Treasury.

(2) The term "clad coin" means a coin composed of three layers of metal, the two outer layers being of identical composition and metallurgically bonded to an inner layer.

(3) The term "cladding" means the outer layers of a clad coin.

(4) The term "core" means the inner layer of a clad coin.

(5) A specification given otherwise than as a limit shall be maintained within such reasonable manufacturing tolerances as the Secretary may specify.

(6) Specifications given for an alloy are by weight.

(Pub. L. 89–81, title I, § 108, July 23, 1965, 79 Stat. 255.)

SUBCHAPTER IV—CURRENCY

§ 401. United States notes

United States notes shall be of such denominations, not less than $1, as the Secretary of the Treasury may prescribe, shall not bear interest, shall be payable to bearer, and shall be in such form as the Secretary may deem best.

(R.S. § 3571.)

CODIFICATION

R.S. § 3571 is from acts Feb. 25, 1862, ch. 33, § 1, 12 Stat. 345; July 11, 1862, ch. 142, § 1, 12 Stat. 532; Res. Jan. 17, 1863, No. 9, 12 Stat. 822; act Mar. 3, 1863, ch. 73, § 3, 12 Stat. 710.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 911 of this title.

§ 402. Limitation of amount of United States notes in circulation

The amount of United States notes outstanding and to be used as a part of the circulating medium, shall not exceed the sum of $300,000,000, which said sum shall appear in each monthly statement of the public debt, and no part thereof shall be held or used as a reserve.

(June 20, 1874, ch. 343, § 6, 18 Stat. 124; Jan. 14, 1875, ch. 15, § 3, 18 Stat. 296.)

ADDITIONAL UNITED STATES NOTES

Issuance of additional United States notes was authorized by section 821(b)(1) of this title, which was repealed by act June 12, 1945, ch. 186, § 4, 59 Stat. 238. Section 446 of this title repealed all laws inconsistent with said section 821.

CROSS REFERENCES

Cancellation or retirement of legal-tender notes forbidden, see section 404 of this title.

§ 403. Issue of United States notes of small denominations and retirement of notes of higher denominations

Whenever and so long as the outstanding silver certificates of the denominations of $1, $2, and $5, issued under the provisions of section 406 of this title, shall be, in the opinion of the Secretary of the Treasury, insufficient to meet the public demand therefor, he may issue United States notes of the denominations of $1, $2, and $5, and upon the issue of United States notes of such denominations an equal amount of United States notes of higher denominations shall be retired and canceled: *Provided, however,* That the aggregate amount of United States notes at any time outstanding shall remain as fixed by law: *And provided further,* That nothing in this section, or section 429 of this title or sections 90 and 178 of title 12 shall be construed as affecting the right of any national bank to issue one-third in amount of its circulating notes of the denomination of $5, as provided by law.

(Mar. 4, 1907, ch. 2913, § 2, 34 Stat. 1289.)

ADDITIONAL UNITED STATES NOTES

Issuance of additional United States notes was authorized by section 821(b)(1) of this title, which was repealed by act June 12, 1945, ch. 186, § 4, 59 Stat. 238.

Section 446 of this title repealed all laws inconsistent with said section 821.

CROSS REFERENCES

Delivery of circulating notes to any national banking association upon deposit of United States bonds with the Treasurer, see section 101 of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 404 of this title.

§ 404. Further cancellation or retirement of legal-tender notes prohibited

Except as provided in sections 403, 406, and 821 of this title, it shall not be lawful for the Secretary of the Treasury or other officer under him to cancel or retire any more of the United States legal-tender notes. And when any of said notes may be redeemed or be received into the Treasury under any law from any source whatever and shall belong to the United States, they shall not be retired, canceled, or destroyed, but they shall be reissued and paid out again and kept in circulation: *Provided*, That nothing herein shall prohibit the cancellation and destruction of mutilated notes and the issue of other notes of like denomination in their stead as provided by law: *And provided further*, That in the event of any determination by the Secretary of the Treasury under section 915 of this title that an amount of said notes has been destroyed or irretrievably lost and so will never be presented for redemption, the amount of said notes required to be kept in circulation shall be reduced by the amount so determined.

(May 31, 1878, ch. 146, 20 Stat. 87; June 30, 1961, Pub. L. 87-66, § 7, 75 Stat. 147.)

CODIFICATION

"Except as provided in sections 403, 406, and 821 of this title," was inserted on the authority of the provisions therein cited.

AMENDMENTS

1961—Pub. L. 87-66 provided for reduction of legal-tender notes following determination that destroyed or irretrievably lost notes will never be presented for redemption.

§ 405. Silver certificates; issuance for silver dollars

Any holder of silver dollars authorized under the Act of February 28, 1878, chapter 20 (Twentieth Statutes, page 26), may deposit the same with the Treasurer or any depositary of the United States designated for that purpose, in sums not less than $10, and receive therefor certificates of the denominations of one, two, five and ten dollars. The coin deposited for or representing certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates heretofore or hereafter issued shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

(Feb. 28, 1878, ch. 20, § 3, 20 Stat. 26; Mar. 3, 1887, ch. 362, 24 Stat. 515; May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

REFERENCES IN TEXT

Act of February 28, 1878, chapter 20 (Twentieth Statutes, page 26), referred to in text, means act Feb. 28, 1878, ch. 20, 20 Stat. 25, which is classified to sections 316, 405, and 458 of this title. For complete classification of this Act to the Code, see Tables volume.

CODIFICATION

Words "hereinafter in this chapter prescribed" have been stricken from the text and the words "of one, two, five and ten dollars" inserted in lieu thereof.

Section was part of an act of Feb. 28, 1878, providing for the coinage of standard silver dollars. The provisions authorizing such coinage were contained in section 1, and have been omitted as superseded.

Upon incorporation of this section into the Code, words "or any assistant treasurer of the United States" were changed to "any depositary of the United States designated for that purpose" to conform to act May 29, 1920. See section 476 of this title. A provision concerning the denominations of the certificates authorized was regarded as superseded by later provisions. See section 406 of this title.

Act Mar. 3, 1887, in authorizing the issuance of silver certificates in denominations of one, two, and five dollars, provided that the certificates therein authorized should be receivable, redeemable, and payable in like manner and for like purposes as was provided by act Feb. 28, 1878.

§ 405a. Repealed. Pub. L. 88-36, title I, § 1, June 4, 1963, 77 Stat. 54

Section, act June 19, 1934, ch. 674, § 5, 48 Stat. 1178, required issuance and circulation of silver certificates, maintenance of security, use as legal tender, redemption of certificates and coinage of silver dollars for such redemption.

§ 405a-1. Disposition of United States silver by coinage or sale; minimum sale price; stockpiled silver

The Secretary of the Treasury is authorized to use for coinage, or to sell on such terms and conditions as he may deem appropriate, any silver of the United States (other than silver transferred to the stockpiles established pursuant to the Strategic and Critical Materials Stock Piling Act [50 U.S.C. 98 et seq.]) at a price not less than the monetary value of $1.292929292 per fine troy ounce.

(Pub. L. 88-36, title I, § 2, June 4, 1963, 77 Stat. 54; Pub. L. 89-81, title II, § 209, July 23, 1965, 79 Stat. 257; Pub. L. 90-29, § 3, June 24, 1967, 81 Stat. 77.)

REFERENCES IN TEXT

The Strategic and Critical Materials Stock Piling Act, referred to in text, is act June 7, 1939, ch. 190, 53 Stat. 811, as amended, which is classified generally to subchapter III (§ 98 et seq.) of chapter 5 of Title 50, War and National Defense. For complete classification of this Act to the Code, see Short Title note set out under section 98 of Title 50 and Tables volume.

AMENDMENTS

1967—Pub. L. 90-29 struck out provisions which required the Secretary to maintain ownership and possession or control of sufficient silver to equal the face amount of all outstanding silver certificates and which authorized the exchange of silver certificates on demand for silver dollars or silver bullion and substituted silver transferred to stockpiles established pursuant to the Strategic and Critical Materials Stock Piling Act for silver required to be held as reserves against outstanding silver certificates in describing that portion of the silver which the Secretary of the Treasury may not dispose of by coinage or sale.

1965—Pub. L. 89-81 removed the exemption formerly allowed for sales of silver to other departments of the government from the minimum price provisions, established an express reference for the monetary

value of silver at $1.292929292 per fine troy ounce and granted authority to the Secretary, in selling silver not required to be held as reserves against outstanding silver certificates, to sell at prices not less than that figure.

EFFECTIVE DATE OF 1967 AMENDMENT

Section 3 of Pub. L. 90-29 provided that the amendment by section 3 of Pub. L. 90-29 was effective upon the expiration of one year after June 24, 1967.

SILVER HELD IN RESERVE FOR REDEMPTION YEAR ENDING JUNE 24, 1968: TRANSFER TO STOCKPILES; VALUE

Section 4 of Pub. L. 90-29, as amended by Pub. L. 91-607, title II, § 207, Dec. 31, 1970, 84 Stat. 1769, authorized the Secretary of the Treasury to hold in reserve for purposes of the common defense not less than one hundred and sixty-five million fine troy ounces of silver, and upon the expiration of one year from June 24, 1967, to transfer said reserve to the strategic and critical materials stockpiles.

§ 405a-2. Writeoff of silver certificates deemed destroyed, lost, or held in collections; accounting adjustments

The Secretary of the Treasury is authorized to determine from time to time the amount of silver certificates (not exceeding $200,000,000 in aggregate face value), issued after June 30, 1929, which in his judgment have been destroyed or irretrievably lost, or are held in collections, and will never be presented for redemption. In the case of each determination he shall credit the appropriate receipt account with an equivalent amount, and shall reduce accordingly the amount of silver certificates outstanding on the books of the Treasury.

(Pub. L. 90-29, § 1, June 24, 1967, 81 Stat. 77.)

§ 405a-3. Limitation on exchange of silver certificates for silver; redemption from moneys in the Treasury

Silver certificates shall be exchangeable for silver bullion for one year following June 24, 1967. Thereafter they shall no longer be redeemable in silver but shall be redeemable from any moneys in the general fund of the Treasury not otherwise appropriated.

(Pub. L. 90-29, § 2, June 24, 1967, 81 Stat. 77.)

§ 405b. Gold certificates; issuance authorized

The Secretary of the Treasury is authorized to issue gold certificates in such form and in such denominations as he may determine, against any gold held by the United States Treasury. The amount of gold certificates issued and outstanding shall at no time exceed the value, at the legal standard provided in section 449 of this title on October 19, 1976, of the gold so held against gold certificates.

(Jan. 30, 1934, ch. 6, § 14(c), 48 Stat. 344; Mar. 18, 1968, Pub. L. 90-269, § 12, 82 Stat. 51; Oct. 19, 1976, Pub. L. 94-564, § 8, 90 Stat. 2661.)

AMENDMENTS

1976—Pub. L. 94-564 substituted "United States Treasury" for "Treasurer of the United States" and "legal standard provided in section 449 of this title on October 19, 1976" for "legal standard".

1968—Pub. L. 90-269 struck out provision which excepted issuance of gold certificates against gold fund held as a reserve for any United States notes and Treasury notes of 1890.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

PAR VALUE MODIFICATION

Par value for the dollar of $38 per fine troy ounce of gold established pursuant to the Par Value Modification Act (see Short Title note set out under section 449 of this title) to be the legal standard for defining the relationship of the dollar to gold for the purpose of issuing gold certificates pursuant to this section, see section 449 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 449, 822b of this title.

§ 406. Denominations of silver certificates

Silver certificates shall be issued only of denominations of $10 and under, except that not exceeding in the aggregate 10 per centum of the total volume of said certificates, in the discretion of the Secretary of the Treasury, may be issued in denominations of $20, $50, and $100 and silver certificates of higher denomination than $10, except as herein provided, shall, whenever received at the Treasury or redeemed, be retired and canceled, and certificates of denominations of $10 or less shall be substituted therefor, and after such substitution, in whole or in part, a like volume of United States notes of less denomination than $10 shall from time to time be retired and canceled, and notes of denominations of $10 and upward shall be reissued in substitution therefor, with like qualities and restrictions as those retired and canceled.

(Mar. 14, 1900, ch. 41, § 7, 31 Stat. 47.)

REPEALS

Provisions authorizing the President to issue silver certificates in such denominations as he might prescribe were added to section 821 of this title by act Jan. 30, 1934, ch. 6, § 12, 48 Stat. 342. Section 17 of act Jan. 30, 1934, set out as section 446 of this title, provided for the repeal of all laws inconsistent with act Jan. 30, 1934.

CROSS REFERENCES

President's authority to issue silver certificates in such denominations as he may prescribe, see section 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 313, 404, 455 of this title.

§ 407. Redemption of fractional currency

Fractional currency presented for redemption shall be redeemed in any moneys in the Treasury not otherwise appropriated, and, when so redeemed, shall be destroyed.

(July 22, 1876, No. 17, § 1, 19 Stat. 215; June 21, 1879, ch. 34, § 3, 21 Stat. 30.)

CODIFICATION

The provision of this section that fractional currency when redeemed shall be destroyed is from a Joint Resolution of the 44th Congress, dated July 22, 1876. The rest of the section is from act June 21, 1879. Other provisions of section 1 of the Resolution of July 22, 1876, authorizing the issuance of silver coin in exchange for legal tender notes, and requiring such notes to be kept as a special fund and re-issued only

upon the retirement of a like sum of fractional currency, were omitted from the Code as by the act of June 21, 1879.

§ 408. Repealed. Pub. L. 90–269, § 10, Mar. 18, 1968, 82 Stat. 51

Section, acts July 14, 1890, ch. 708, § 2, 26 Stat. 289; Mar. 14, 1900, ch. 41, § 2, 31 Stat. 45, directed the Secretary of Treasury to establish and maintain a gold reserve fund of $150,000,000 in gold coin and bullion for redemption of United States notes and Treasury notes of 1890 in gold coin and provided for reissue of redeemed notes.

§ 408a. Redemption of currency in gold forbidden; exceptions

Except to the extent permitted in regulations which may be issued hereunder by the Secretary of the Treasury with the approval of the President, no currency of the United States shall be redeemed in gold: *Provided, however,* That gold certificates owned by the Federal Reserve banks shall be redeemed at such times and in such amounts as in the judgment of the Secretary of the Treasury, are necessary to maintain the equal purchasing power of every kind of currency of the United States: *And provided further,* That the security for gold certificates (including the gold certificates held in the Treasury for credits payable therein) shall be maintained in gold bullion equal to the dollar amounts required by law.

No redemption in gold shall be made except in gold bullion bearing the stamp of the United States mint or assay office in an amount equivalent at the time of redemption to the currency surrendered for such purpose.

(Jan. 30, 1934, ch. 6, § 6, 48 Stat. 340; Mar. 18, 1968, Pub. L. 90–269, § 8, 82 Stat. 50.)

AMENDMENTS

1968—Pub. L. 90–269 struck out from second proviso the requirement that the reserve for United States notes and for Treasury notes of 1890 be maintained in gold bullion and the requirement that the reserve for Federal Reserve notes be maintained in gold certificates or in credits payable in gold certificates maintained with the Treasurer of the United States under section 414 of title 12.

REPEALS

Repeal of laws inconsistent with this section, see section 446 of this title.

CROSS REFERENCES

Gold coinage discontinued and gold coins withdrawn from circulation, see section 315b of this title.

Provision for payment of obligations in gold declared against public policy, see section 463 of this title.

Transfer to United States of title to gold coin and bullion, see section 441 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 822b of this title.

§ 408b. Increase or decrease in weight of gold dollar; adjustment of reserve

In the event that the weight of the gold dollar shall at any time be reduced, the resulting increase in value of the gold held by the United States (including the gold held as security for gold certificates) shall be covered into the Treasury as a miscellaneous receipt; and, in the event that the weight of the gold dollar shall at any time be increased, the resulting decrease in value of the gold held as security for gold certificates shall be compensated by transfers of gold bullion from the general fund, and there is appropriated an amount sufficient to provide for such transfers and to cover the decrease in value of the gold in the general fund.

(Jan. 30, 1934, ch. 6, § 7, 48 Stat. 341; Mar. 18, 1968, Pub. L. 90–269, § 11, 82 Stat. 51.)

AMENDMENTS

1968—Pub. L. 90–269 struck out provision for covering into the Treasury, in event of reduction in weight of gold dollar and resulting increase in value of gold, the gold held as a reserve for any United States notes and for Treasury notes of 1890 and provision for compensating gold held as a reserve for any United States notes and Treasury notes of 1890 where decrease in value of gold results from increase in weight of gold dollar.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 822a, 822b of this title.

§ 409. Additional means for maintaining parity and strengthening gold reserve

The Secretary of the Treasury may, for the purpose of maintaining the parity of all forms of money issued or coined by the United States in accordance with the provisions of section 314 of this title, and to strengthen the gold reserve, borrow gold on the security of United States bonds authorized by section 408 of this title, or for one-year gold notes bearing interest at a rate of not to exceed 3 per centum per annum, or sell the same if necessary to obtain gold. When the funds of the Treasury on hand justify, he may purchase and retire such outstanding bonds and notes.

(Dec. 23, 1913, ch. 6, § 26, 38 Stat. 274.)

REFERENCES IN TEXT

Section 408 of this title, referred to in the text, was repealed by Pub. L. 90–269, § 10, Mar. 18, 1968, 82 Stat. 51.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

COINAGE OF GOLD DISCONTINUED

The coinage of gold was discontinued, and existing gold coins were withdrawn from circulation by section 5 of act Jan. 30, 1934, ch. 6, 48 Stat. 340, set out as section 315b of this title, and all laws inconsistent therewith were repealed by section 17 of act Jan. 30, 1934, set out as section 446 of this title.

CROSS REFERENCES

Prohibition of provision for payment of obligations in gold and repeal of laws authorizing such obligations, see section 463 of this title.

§ 410. Treasury notes as national bank reserve fund

Treasury notes issued under the Act of July 14, 1890, ch. 708, 26 Stat. 289, when held by any national banking association, may be counted as a part of its lawful reserve.

(July 14, 1890, ch. 708, § 2, 26 Stat. 289; Mar. 14, 1900, ch. 41, § 5, 31 Stat. 47.)

REFERENCES IN TEXT

The Act of July 14, 1890, ch. 708, 26 Stat. 289, referred to in text, popularly known as the Sherman Purchase of Silver Act of July 14, 1890, which is classified to sections 408, 410, 412, and 453 of this title and sections 122 and 145 of Title 12, Banks and Banking. For complete classification of this Act to the Code, see Tables volume.

CODIFICATION

Section was part of the Sherman Purchase of Silver Act of July 14, 1890, the first section of which authorized the purchase of silver bullion, and the issuance of Treasury notes in payment therefor. So much of the act as directed the purchase of silver bullion and the payment therefor in Treasury notes was repealed by act Nov. 1, 1893, ch. 8, 28 Stat. 4.

The portions of the original text of section concerning the redemption and reissue of Treasury notes were omitted as superseded. See section 411 of this title.

Section is also set out as section 145 of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 12 section 122.

§ 411. Cancellation of Treasury notes on coinage of silver dollars and issue of silver certificates

Treasury notes whenever received into the Treasury, either by exchange in accordance with the provisions of section 408 of this title or in the ordinary course of business, shall be retired and canceled with standard silver dollars coined under the provisions of the Acts of July 14, 1890 (Twenty-sixth Statutes, page 289), and June 13, 1898 (Thirtieth Statutes, page 467), from bullion purchased under the Act of July 14, 1890 (Twenty-sixth Statutes, page 289), and upon the cancellation of Treasury notes silver certificates shall be issued against the silver dollars so coined.

(Mar. 14, 1900, ch. 41, § 5, 31 Stat. 47.)

REFERENCES IN TEXT

Section 408 of this title, referred to in the text, was repealed by Pub. L. 90-269, § 10, Mar. 18, 1968, 82 Stat. 51.

The Act of July 14, 1890 (Twenty-sixth Statutes, page 289), referred to in text, is act July 14, 1890, ch. 708, 26 Stat. 289, popularly known as the Sherman Purchase of Silver Act of July 14, 1890, which is classified to sections 408, 410, 412, and 453 of this title and sections 122 and 145 of Title 12, Banks and Banking. For complete classification of this Act to the Code, see Tables volume.

The Act of June 13, 1898 (Thirtieth Statutes, page 467), referred to in text, is act June 13, 1898, ch. 448, 30 Stat. 448. For complete classification of this Act to the Code, see Tables volume.

CODIFICATION

Prior to its incorporation into the Code, this section read as follows:

"It shall be the duty of the Secretary of the Treasury, as fast as standard silver dollars are coined under the provisions of the Acts of July fourteenth, eighteen hundred and ninety, and June thirteenth, eighteen hundred and ninety-eight, from bullion purchased under the Act of July fourteenth, eighteen hundred and ninety, to retire and cancel an equal amount of Treasury notes whenever received into the Treasury, either by exchange in accordance with the provisions of this Act or in the ordinary course of business, and upon the cancellation of Treasury notes silver certificates shall be issued against the silver dollars so coined."

It was thought that the section had become obsolete so far as it required things to be done as fast as silver dollars were coined, but was still in force to the extent indicated by the present text.

Act July 14, 1890, 26 Stat. 289, mentioned in the text was repealed, so far as it provided for the purchase of silver bullion, by act Nov. 1, 1893, ch. 8, 28 Stat. 4. The provisions of that act and act June 13, 1898, ch. 448, § 34, 30 Stat. 467, concerning the coinage of silver dollars were omitted from the Code as executed or obsolete.

CROSS REFERENCES

Redemption of currency in gold prohibited, see section 408a of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 313, 455 of this title.

§ 412. Omitted

CODIFICATION

Section, acts July 14, 1890, ch. 708, § 3, 26 Stat. 289; June 13, 1898, ch. 448, § 34, 30 Stat. 467, provided for redemption of Treasury notes issued under act July 14, 1890, with silver dollars coined in accordance with act June 13, 1898, ch. 448, § 34, 30 Stat. 467.

§ 413. Portraits of living persons on bonds or notes

No portrait shall be placed upon any of the bonds, securities, notes, fractional or postal currency of the United States, while the original of such portrait is living.

(R.S. § 3576.)

CODIFICATION

R.S. § 3576 is from act Apr. 7, 1866, ch. 28, § 12, 14 Stat. 25.

§ 414. Names inscribed under portraits

The name of each person whose portrait shall be placed upon any of the plates for bonds, securities, notes, and silver certificates of the United States shall be inscribed below such portrait.

(Mar. 2, 1889, ch. 411, § 1, 25 Stat. 945.)

CODIFICATION

Section was a proviso annexed to an appropriation for wages of plate printers in the Sundry Civil Appropriation Act for the fiscal year 1890.

§ 415. Engraving and printing notes, bonds, and other securities

The work of engraving and printing notes, bonds, and other securities shall be performed at the Treasury Department, provided it can be done there as cheaply, as perfectly, and as safely.

(Mar. 3, 1877, ch. 105, 19 Stat. 353.)

CODIFICATION

Section is from provisos annexed to an appropriation for engraving and printing notes, bonds, and other se-

curities of the United States, in the Sundry Civil Appropriation Act for the final fiscal year 1878.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 416 of this title.

§ 416. Machinery, materials, and employees and officers

The Secretary of the Treasury may purchase and provide all the machinery and materials, and employ such persons and appoint such officers as are necessary for the purpose of section 415 of this title.

(R.S. § 3577.)

CODIFICATION

R.S. § 3577 is from act July 11, 1862, ch. 142, § 2, 12 Stat. 532.

A provision of the original text as to causing notes to be engraved, printed, and executed at the Treasury Department was omitted as superseded by section 415 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 417. Expenses of issuing notes

The necessary expenses of engraving, printing, preparing, and issuing the United States notes and Treasury notes shall be paid out of any money in the Treasury not otherwise appropriated; but no extra compensation for preparing, signing, or issuing such notes shall be allowed to any officer whose salary is fixed by law.

(R.S. § 3578; Jan. 14, 1875, ch. 15, § 1, 18 Stat. 296; July 22, 1876, No. 17, § 1, 19 Stat. 215.)

CODIFICATION

R.S. § 3578 is from acts Mar. 3, 1803, ch. 73, § 6, 12 Stat. 711; Dec. 23, 1857, ch. 1, § 11, 11 Stat. 259; June 30, 1864, ch. 172, § 9, 13 Stat. 221.

Words "and fractional notes" following "Treasury notes" in the original text were omitted as obsolete. Provisions for the redemption and destruction of fractional currency were contained in a Joint Resolution of the 44th Congress, dated July 22, 1876 and act Jan. 14, 1875.

§ 418. Distinctive paper for United States securities; contracts for

The Secretary of the Treasury is authorized, in his discretion subject to applicable regulations under the Federal Property and Administrative Services Act of 1949, as amended [40 U.S.C. 471 et seq.], to enter into a contract for the manufacture of distinctive paper for United States securities for a period not to exceed four years.

(July 1, 1916, ch. 209, § 1, 39 Stat. 277; Oct. 31, 1951, ch. 654, § 2(19), 65 Stat. 707.)

REFERENCES IN TEXT

The Federal Property and Administrative Services Act of 1949, referred to in text, is act June 30, 1949, ch. 288, 63 Stat. 377, as amended. Provisions of that act relating to regulations are classified to section 486 of Title 40, Public Buildings, Property, and Works. Provisions of that act relating to contracts are classified to subchapter IV (§ 251 et seq.) of chapter 4 of Title 41, Public Contracts. For complete classification of this Act to the Code, see Short Title note set out under section 471 of Title 40 and Tables volume.

AMENDMENTS

1951—Act Oct. 31, 1951, inserted the reference to applicable regulations of the Federal Property and Administrative Services Act of 1949, as amended.

§ 418a. Competitive bids and splitting of award

On and after August 11, 1951, in order to foster competition in the manufacture of distinctive paper for United States currency and securities, the Secretary of the Treasury is authorized, in his discretion, to split the award for such paper between the two bidders whose prices per pound are the lowest received after advertisement.

(Aug. 11, 1951, ch. 301, title I, § 101, 65 Stat. 184.)

§ 419. Additional employees for mills

During such period as it may be necessary to operate more than one mill for the manufacture of distinctive paper, the Secretary of the Treasury is authorized to employ temporarily such employees as may be necessary at rates of pay corresponding to those of the regular employees, the compensation of such temporary employees to be a charge against the appropriation available for the distinctive paper then manufactured.

(Apr. 4, 1924, ch. 84, title I, 43 Stat. 69.)

§ 420. Replacing mutilated notes

When any United States notes returned to the Treasury are so mutilated or otherwise injured as to be unfit for use, the Secretary of the Treasury is authorized to replace the same with others of the same character and amounts.

(R.S. § 3580.)

CODIFICATION

R.S. § 3580 is from act Mar. 17, 1862, ch. 45, § 4, 12 Stat. 370.

§ 421. Destruction of notes

Mutilated United States notes, when replaced according to law, and all other notes which by law are required to be taken up, and not reissued, when taken up, shall be destroyed in such manner and under such regulations as the Secretary of the Treasury may prescribe.

(R.S. § 3581.)

CODIFICATION

R.S. § 3581 is from act Mar. 17, 1862, ch. 45, § 4, 12 Stat. 370.

§ 422. Destruction of notes by maceration

All national bank notes, United States notes, and other obligations of the United States authorized to be destroyed may be destroyed by maceration instead of burning to ashes. The pulp from such macerated issue shall be disposed of only under the direction of the Secretary of the Treasury.

(June 23, 1874, ch. 455, § 1, 18 Stat. 206.)

Codification

Section was a provision of the Sundry Civil Appropriation Act for the fiscal year 1875.

A provision of the original text omitted here repealed so much of sections 24 and 43 of the National Currency Act, act June 3, 1864, ch. 106, 13 Stat. 106, 112, as required national bank notes to be burned to ashes.

§ 423. Laundering paper money

The Secretary of the Treasury may employ such number of expert money assorters, feeders, and other employees, and expend such sums for contingent and miscellaneous items and for the purchase or construction and installation of paper-money laundering machines as may be necessary, in his judgment, to install, maintain, and operate laundering machines in the Treasury at Washington.

(Aug. 26, 1912, ch. 408, § 1, 37 Stat. 595.)

Codification

Section was a provision of the Deficiency Appropriation Act for the fiscal year 1912. A proviso omitted here relative to annual estimates was formerly incorporated in section 583 of this title. Another proviso omitted as temporary made an appropriation for laundering paper money, to continue available during the fiscal year 1913.

§ 424. Counterfeit notes to be marked

All United States officers charged with the receipt or disbursement of public moneys, and all officers of national banks, shall stamp or write in plain letters the word "counterfeit", "altered", or "worthless" upon all fraudulent notes issued in the form of, and intended to circulate as money, which shall be presented at their places of business; and if such officers shall wrongfully stamp any genuine note of the United States, or of the national banks, they shall, upon presentation, redeem such notes at the face value thereof.

(June 30, 1876, ch. 156, § 5, 19 Stat. 64.)

Codification

Section was part of an act relating to receiverships of national banks, other sections of which are set forth in Title 12, Banks and Banking.

Section Referred to in Other Sections

This section is referred to in title 12 section 197.

§ 425. State taxation

Circulating notes of national banking associations and United States legal tender notes and other notes and certificates of the United States payable on demand and circulating or intended to circulate as currency and gold, silver, or other coin shall be subject to taxation as money on hand or on deposit under the laws of any State or Territory: *Provided*, That any such taxation shall be exercised in the same manner and at the same rate that any such State or Territory shall tax money or currency circulating as money within its jurisdiction.

(Aug. 13, 1894, ch. 281, § 1, 28 Stat. 278.)

Possession of Gold Coins and Bullion

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

Cross References

Exemption from State taxation generally, see section 742 of this title.

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Section Referred to in Other Sections

This section is referred to in section 426 of this title.

§ 426. National banks not affected

The provisions of section 425 of this title shall not be deemed or held to change existing laws in respect of the taxation of national banking associations.

(Aug. 13, 1894, ch. 281, § 2, 28 Stat. 278.)

§ 427. Rules and regulations

The Secretary of the Treasury shall make and issue from time to time such instructions and regulations to the several collectors, receivers, depositaries, officers, and others who may receive Treasury notes, United States notes, or other securities of the United States, or who may be in any way engaged or employed in the preparation and issue of the same, as he shall deem best calculated to promote the public convenience and security, and to protect the United States, as well as individuals, from fraud and loss.

(R.S. § 251.)

Codification

R.S. § 251 is from acts Feb. 10, 1820, ch. 11, §§ 14, 15, 3 Stat. 543; Aug. 6, 1846, ch. 84, § 5, 9 Stat. 55; Res. May 14, 1856, No. 9, 11 Stat. 144; acts June 30, 1864, ch. 172, § 8, 13 Stat. 221; July 14, 1870, ch. 255, § 34, 16 Stat. 271.

§ 428. Gold certificates in exchange for gold bullion

The Secretary of the Treasury is authorized to receive deposits of gold bullion with the Treasurer or any agencies designated under section 476 of this title, in sums not less than $20, and to issue certificates therefor, in denominations of not less than $20 each, corresponding with the denominations of the United States notes. The bullion deposited for or representing the certificates of deposit shall be retained in the Treasury for the payment of the same on demand. And certificates representing coin in the Treasury may be issued in payment of interest on the public debt, which certificates, together with those issued for coin and bullion deposited, shall not at any time exceed 20 per centum beyond the amount of coin and bullion in the Treasury.

(R.S. § 254; May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

CODIFICATION

R.S. § 254 is from act Mar. 3, 1863, ch. 73, § 5, 12 Stat. 711.

In the original text, the first sentence referred to deposits of "gold coin and bullion" with the Treasurer "or any assistant treasurer," and the second sentence referred to the "coin and bullion" deposited.

It was superseded, so far as it applied to gold coin by later acts incorporated in section 429 of this title.

By act May 29, 1920, the officers of the assistant treasurers were abolished, and the Secretary was authorized to transfer their duties and functions to the Treasurer, etc., or utilize Federal reserve banks acting as depositaries or fiscal agents of the United States for the performance of such duties and functions. See section 476 of this title.

A provision at the end of section making certificates receivable in payment of duties on imports, was omitted as superseded by section 451 of this title.

POSSESSION OF GOLD COINS AND BULLION

The possession of gold coins and bullion was prohibited except under Government license by Ex. Ord. No. 6260, eff. Aug. 28, 1933. That prohibition was revoked by Ex. Ord. No. 11825, Dec. 31, 1974, 40 F.R. 1003, eff. Dec. 31, 1974. See notes set out under section 95a of Title 12, Banks and Banking.

CROSS REFERENCES

Issuance of gold certificates in such denominations as the Secretary of the Treasury may determine, see section 405b of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 430 of this title.

§ 429. Deposits of gold coin; gold certificates

The Secretary of the Treasury is authorized and directed to receive deposits of gold coin with the Treasurer, or any of the agencies designated under section 476 of this title, in sums of not less than $20, and to issue gold certificates therefor in denominations of not less than $10, and the coin so deposited shall be retained in the Treasury and held for the payment of such certificates on demand, and used for no other purpose. Such certificates when received for customs, taxes, and all public dues may be reissued, and when held by any national banking association may be counted as a part of its lawful reserve: *Provided,* That whenever and so long as the gold coin and bullion held in the reserve fund in the Treasury for the redemption of United States notes and Treasury notes shall fall and remain below $100,000,000 the authority to issue certificates as herein provided shall be suspended: *And provided further,* That whenever and so long as the aggregate amount of United States notes and silver certificates in the general fund of the Treasury shall exceed $60,000,000 the Secretary of the Treasury may, in his discretion, suspend the issue of the certificates herein provided for: *And provided further,* That of the amount of such outstanding certificates one-fourth at least shall be in denominations of $50 or less: *And provided further,* That the Secretary of the Treasury may, in his discretion, issue such certificates in denominations of $10,000, payable to order: *And provided further,* That the Secretary of the Treasury may, in his discretion, receive, with the agencies designated under section 476 of this title, in New York and in San Francisco, deposits of foreign gold coin at their bullion value in amounts of not less than $1,000 in value and issue gold certificates therefor of the description herein authorized: *And provided further,* That the Secretary of the Treasury may, in his discretion, receive, with the Treasurer or any agencies designated under section 476 of this title, deposits of gold bullion bearing the stamp of the coinage mints of the United States, or the assay office in New York, certifying their weight, fineness, and value, in amounts of not less than $1,000 in value, and issue gold certificates therefor of the description herein authorized. But the amount of gold bullion and foreign coin so held shall not at any time exceed two-thirds of the total amount of gold certificates at such time outstanding.

(R.S. § 254; July 12, 1882, ch. 290, § 12, 22 Stat. 165; Mar. 14, 1900, ch. 41, § 6, 31 Stat. 47; May 26, 1906, ch. 2558, 34 Stat. 202; Mar. 4, 1907, ch. 2913, § 1, 34 Stat. 1289; Mar. 2, 1911, ch. 190, 36 Stat. 964; June 12, 1916, ch. 142, 39 Stat. 225; May 29, 1920, ch. 214, § 1, 41 Stat. 654.)

CODIFICATION

R.S. § 254 is from act Mar. 3, 1863, ch. 73, § 5, 12 Stat. 711.

Upon its incorporation into the Code, references to the assistant treasurers were changed to conform to section 476 of this title. See Codification note under section 428 of this title. A provision in the second sentence that the certificates should be receivable for customs, etc., was eliminated as superseded by section 451 of this title.

CROSS REFERENCES

Gold coinage discontinued and gold coins withdrawn from circulation, see section 315b of this title.

Issuance of gold certificates in such denominations as the Secretary of the Treasury may determine, see section 405b of this title.

Provisions requiring payment of obligations in gold declared against public policy, see section 463 of this title.

Restrictions on holding of gold coin, gold bullion and gold certificates, see Ex. Ord. No. 6260, § 5, set out in note to section 95a of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 313, 403, 430, 455 of this title; title 12 sections 146, 178, 467.

§ 430. Receiving by superintendents of mints or assayers of assay offices

The Secretary of the Treasury is authorized to constitute any superintendent of mint or assayer of any assay office a depositary to receive gold coin and bullion on deposit for the purposes provided for in sections 428 and 429 of this title.

(June 8, 1878, ch. 170, 20 Stat. 102; May 29, 1920, ch. 214, § 1, 41 Stat. 654.)

CODIFICATION

Words "an assistant treasurer of the United States" changed to "a depositary" to conform to act May 29, 1920.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of

1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SUBCHAPTER V—GOLD COIN AND GOLD BULLION

§ 440. Short title

The short title of this Act shall be the "Gold Reserve Act of 1934."

(Jan. 30, 1934, ch. 6, § 1, 48 Stat. 337.)

REFERENCES IN TEXT

This Act, referred to in text, means act Jan. 30, 1934, ch. 6, 48 Stat. 337, known as the Gold Reserve Act of 1934, which enacted this subchapter, sections 315b, 405b, 408a, 408b, 754a, 754b, 822a, 822b, and 824 of this title, and amended sections 314, 316, 733, 734, 752, 753, 767, 771, and 821 of this title and sections 411, 412, 413, 414, 415, 417, and 467 of Title 12. For complete classification of this Act to the Code, see Tables volume.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 444, 445, 446, 822b of this title.

§ 441. Title to gold coin and bullion transferred to United States; payment therefor

On January 30, 1934, all right, title, and interest, and every claim of the Board of Governors of the Federal Reserve System, of every Federal Reserve bank, and of every Federal Reserve agent, in and to any and all gold coin and gold bullion shall pass to and are vested in the United States; and in payment therefor credits in equivalent amounts in dollars are hereby established in the Treasury in the accounts authorized under section 467 of title 12. Balances in such accounts shall be payable in gold certificates, which shall be in such form and in such denominations as the Secretary of the Treasury may determine. All gold so transferred, not in the possession of the United States, shall be held in custody for the United States and delivered upon the order of the Secretary of the Treasury; and the Board of Governors of the Federal Reserve System, the Federal Reserve banks, and the Federal Reserve agents shall give such instructions and shall take such action as may be necessary to assure that such gold shall be so held and delivered.

(Jan. 30, 1934, ch. 6, § 2(a), 48 Stat. 337; Aug. 23, 1935, ch. 614, § 203(a), 49 Stat. 704.)

CHANGE OF NAME

Act Aug. 23, 1935, changed the name of the Federal Reserve Board to Board of Governors of the Federal Reserve System, see section 241 of Title 12, Banks and Banking.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 822b of this title.

§§ 442, 443. Repealed. Pub. L. 93–110, § 3(a), Sept. 21, 1973, 87 Stat. 352

Section 442, act Jan. 30, 1934, ch. 6, § 3, 48 Stat. 340; 1946 Proc. No. 2695, 11 F.R. 7517, 60 Stat. 1352, authorized the Secretary of the Treasury to promulgate regulations for the acquisition and use of gold and exemptions for gold held beyond continental United States.

Section 443, act Jan. 30, 1934, ch. 6, § 4, 48 Stat. 340, prohibited the acquisition and use of gold in violation of law, and provided penalties for violations.

EFFECTIVE DATE OF REPEAL

Pub. L. 93–110, § 3(c), Sept. 21, 1973, 87 Stat. 352, as amended by Pub. L. 93–373, § 2, Aug. 14, 1974, 88 Stat. 445, provided that: "The provisions of subsections (a) and (b) of this section [repealing sections 442 and 443 of this title and enacting provisions set out as a note under this section] shall take effect either on December 31, 1974, or at any time prior to such date that the President finds and reports to Congress that international monetary reform shall have proceeded to the point where elimination of regulations on private ownership of gold will not adversely affect the United States' international monetary position."

PROHIBITION OF CONSTRUCTION OF LAW OR REGULATION AGAINST DEALING WITH GOLD

Pub. L. 93–110, § 3(b), Sept. 21, 1973, 87 Stat. 352, as amended by Pub. L. 93–373, § 2, Aug. 14, 1974, 88 Stat. 445, provided that: "No provision of any law in effect on the date of enactment of this Act [Sept. 21, 1973], and no rule, regulation, or order in effect on the date subsections (a) and (b) become effective [see Effective Date of Repeal note set out above] may be construed to prohibit any person from purchasing, holding, selling, or otherwise dealing with gold in the United States or abroad."

§ 444. Definitions

As used in this Act the term "United States" means the Government of the United States; the term "the continental United States" means the States of the United States and the District of Columbia; the term "currency of the United States" means currency which is legal tender in the United States, and includes United States notes, Treasury notes of 1890, gold certificates, silver certificates, Federal Reserve notes, and circulating notes of Federal Reserve banks and national banking associations; and the term "person" means any individual, partnership, association, or corporation, including the Board of Governors of the Federal Reserve System, Federal Reserve banks, and Federal Reserve agents. Wherever reference is made in this Act to equivalents as between dollars or currency of the United States and gold, one dollar or one dollar face amount of any currency of the United States equals such a number of grains of gold, nine-tenths fine, as, at the time referred to, are contained in the standard unit of value, that is, so long as the President shall not have altered by proclamation the weight of the gold dollar under the authority of section 821 of this title, twenty-five and eight-tenths grains of gold, nine-tenths fine, and thereafter such a number of grains of gold, nine-tenths fine, as the President shall have fixed under such authority.

(Jan. 30, 1934, ch. 6, § 15, 48 Stat. 344; Aug. 23, 1935, ch. 614, § 203(a), 49 Stat. 704; June 25, 1959, Pub. L. 86–70, § 25, 73 Stat. 147.)

REFERENCES IN TEXT

This Act, referred to in text, means act Jan. 30, 1934, ch. 6, 48 Stat. 337, known as the Gold Reserve Act of 1934, which enacted this subchapter, sections 315b, 405b, 408a, 408b, 754a, 754b, 822a, 822b, and 824 of this title, and amended sections 314, 316, 733, 734, 752, 753, 767, 771, and 821 of this title, and sections 411, 412,

413, 414, 415, 417, and 467 of Title 12. For complete classification of this Act to the Code, see section 440 of this title and Tables volume.

CODIFICATION

The first par. of section 821(b)(2), which authorized the President to fix by proclamation the weight of gold and silver dollars, expired by its own terms on June 30, 1943.

AMENDMENTS

1959—Pub. L. 86-70 substituted "and the District of Columbia" for ", the District of Columbia, and the Territory of Alaska".

CHANGE OF NAME

Act Aug. 23, 1935, changed the name of the Federal Reserve Board to Board of Governors of the Federal Reserve System. See section 241 of Title 12, Banks and Banking.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

CROSS REFERENCES

Weight of gold dollar reduced to 15⅚₁ grains nine-tenths fine, see Proc. No. 2072, Jan. 31, 1934, 48 Stat. 1750.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 445, 446, 822b of this title.

§ 445. Right to amend or repeal reserved; separability clause

The right to alter, amend, or repeal this Act is expressly reserved. If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

(Jan. 30, 1934, ch. 6, § 16, 48 Stat. 344.)

REFERENCES IN TEXT

This Act, referred to in text, means act Jan. 30, 1934, ch. 6, 48 Stat. 337, known as the Gold Reserve Act of 1934, which enacted this subchapter, sections 315b, 405b, 408a, 408b, 754a, 754b, 822a, 822b, and 824 of this title, and amended sections 314, 316, 733, 734, 752, 753, 767, 771, and 821 of this title, and sections 411, 412, 413, 414, 415, 417, and 467 of Title 12. For complete classification of this Act to the Code, see section 440 of this title and Tables volume.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 446, 822b of this title.

§ 446. Laws repealed

All Acts and parts of Acts inconsistent with any of the provisions of this Act are repealed.

(Jan. 30, 1934, ch. 6, § 17, 48 Stat. 344.)

REFERENCES IN TEXT

This Act, referred to in text, means act Jan. 30, 1934, ch. 6, 48 Stat. 337, known as the Gold Reserve Act of 1934, which enacted this subchapter, sections 315b, 405b, 408a, 408b, 754a, 754b, 822a, 822b, and 824 of this title, and amended sections 314, 316, 733, 734, 752, 753, 767, 771, and 821 of this title, and sections 411, 412, 413, 414, 415, 417, and 467 of Title 12. For complete classification of this Act to the Code, see section 440 of this title and Tables volume.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 822b of this title.

SUBCHAPTER VI—SILVER PURCHASE

§§ 448 to 448e. Repealed. Pub. L. 88-36, title I, § 1, June 4, 1963, 77 Stat. 54

Section 448, act June 19, 1934, ch. 674, § 1, 48 Stat. 1178, declared the short title for the silver provisions to be the "Silver Purchase Act of 1934".

Section 448a, act June 19, 1934, ch. 674, § 9, 48 Stat. 1181, authorized the issuance of rules and regulations.

Section 448b, acts June 19, 1934, ch. 674, § 10, 48 Stat. 1181; June 25, 1959, Pub. L. 86-70, § 26, 73 Stat. 147, defined "person", "the continental United States", "monetary value", "stocks of silver" and "stocks of gold".

Section 448c , act June 19, 1934, ch. 674, § 11, 48 Stat. 1181, authorized appropriations for this subchapter.

Section 448d, act June 19, 1934, ch. 674, § 12, 48 Stat. 1181, reserved the right to amend or repeal the silver purchase provisions and provided for a separability clause.

Section 448e, act June 19, 1934, ch. 674, § 13, 48 Stat. 1181, repealed inconsistent laws and declared the authority of the President and the Secretary of the Treasury to be supplemental to other conferred authority.

SUBCHAPTER VII—MODIFICATION OF DOLLAR PAR VALUE TO GOLD

§ 449. Establishment of new par value; authority of Secretary of the Treasury; issuance of gold certificates

The Secretary of the Treasury is hereby authorized and directed to take the steps necessary to establish a new par value of the dollar of $1 equals 0.828948 Special Drawing Right or, the equivalent in terms of gold, of forty-two and two-ninth dollars per fine troy ounce of gold. When established such par value shall be the legal standard for defining the relationship of the dollar to gold for the purpose of issuing gold certificates pursuant to section 405b of this title.

(Pub. L. 92-268, § 2, Mar. 31, 1972, 86 Stat. 116; Pub. L. 93-110, § 1, Sept. 21, 1973, 87 Stat. 352.)

REPEAL OF SECTION

Pub. L. 94-564, §§ 6, 9, Oct. 19, 1976, 90 Stat. 2661, provided that this section is repealed effective upon entry into force of the amendments to the Articles of Agreement of the International Monetary Fund approved in resolution numbered 31-4 of the Board of Governors of the Fund.

AMENDMENTS

1973—Pub. L. 93-110 substituted "0.828948 Special Drawing Right or, the equivalent in terms of gold, of forty-two and two-ninths dollars per fine troy ounce of gold" for "one thirty-eighth of a fine troy ounce of gold".

SHORT TITLE

Section 1 of Pub. L. 92-268 provided that: "This Act [enacting sections 449 to 449b of this title] may be cited as the 'Par Value Modification Act'."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 449b of this title.

§ 449a. Maintenance of value of dollar holdings of International Monetary Fund and international development lending institutions in terms of gold; authorization of appropriations

The Secretary of the Treasury is authorized and directed to maintain the value in terms of gold of the holdings of United States dollars of the International Monetary Fund, the International Bank for Reconstruction and Development, the Inter-American Development Bank, the International Development Association, and the Asian Development Bank to the extent provided in the articles of agreement of such institutions. There is hereby authorized to be appropriated, to remain available until expended, such amounts as may be necessary to provide for such maintenance of value.

(Pub. L. 92-268, § 3, Mar. 31, 1972, 86 Stat. 117.)

§ 449b. Disposition of increment resulting from change in par value of dollar

The increase in the value of the gold held by the United States (including the gold held as security for gold certificates) resulting from the change in the par value of the dollar authorized by section 449 of this title shall be covered into the Treasury as a miscellaneous receipt.

(Pub. L. 92-268, § 4, Mar. 31, 1972, 86 Stat. 117.)

§ 449c. Presidential action for realization of international monetary reform

It is the sense of the Congress that the President shall take all appropriate action to expedite realization of the international monetary reform noted at the Smithsonian on December 18, 1971.

(Pub. L. 92-268, § 5, as added Pub. L. 93-110, § 2, Sept. 21, 1973, 87 Stat. 352.)

CHAPTER 9—LEGAL TENDER

Sec.
451. United States gold certificates.
452. United States notes.
453. Treasury notes.
454. Interest-bearing notes.
455. Legal-tender quality of money not affected by certain sections.
456. Foreign coins.
457. Gold coins of United States.
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462. Repealed.
463. Provision for payment of obligations in gold prohibited; uniformity in value of coins and currencies.

§ 451. United States gold certificates

Gold certificates of the United States payable to bearer on demand shall be legal tender in payment of all debts and dues, public and private.

(Dec. 24, 1919, ch. 15, § 1, 41 Stat. 370.)

CROSS REFERENCES

All coins and currencies of the United States to be legal tender, see sections 392 and 821 of this title.

§ 452. United States notes

United States notes shall be lawful money, and a legal tender in payment of all debts, public and private, within the United States, except for duties on imports and interest on the public debt.

(R.S. § 3588.)

CODIFICATION

R.S. § 3588 is from acts Feb. 25, 1862, ch. 33, § 1, 12 Stat. 345; July 11, 1862, ch. 142, § 1, 12 Stat. 532; Res. Jan. 17, 1863, No. 9, 12 Stat. 823; act Mar. 3, 1863, ch. 73, § 3, 12 Stat. 711.

CROSS REFERENCES

All coins and currencies of the United States, including Federal Reserve notes and circulating notes of Federal Reserve banks and banking associations, to be legal tender for payment of public debts, public charges, taxes, duties, and dues, see sections 392 and 821 of this title.

§ 453. Treasury notes

Demand Treasury notes authorized by the Act of July 17, 1861, chapter 5, 12 Stat. 259, and the Act of February 12, 1862, chapter 20, 12 Stat. 338, shall be lawful money and a legal tender in like manner as United States notes. Treasury notes issued under the Act of July 14, 1890, chapter 708, 26 Stat. 289, shall be a legal tender in payment of all debts, public and private, except where otherwise expressly stipulated in the contract, and shall be receivable for customs, taxes, and all public dues.

(R.S. § 3589; July 14, 1890, ch. 708, § 2, 26 Stat. 289.)

REFERENCES IN TEXT

The Act of July 17, 1861, chapter 5, 12 Stat. 259 and the Act of February 12, 1862, chapter 20, 12 Stat. 338, referred to in text, were not classified to the Code.

The Act of July 14, 1890, chapter 708, 26 Stat. 289, referred to in text, popularly known as the Sherman Purchase of Silver Act of July 14, 1890, is classified to sections 408, 410, 412, and 453 of this title and sections 122 and 145 of Title 12, Banks and Banking. For complete classification of this Act to the Code, see Tables volume.

CODIFICATION

R.S. § 3589 is from acts July 17, 1861, ch. 5, § 1, 12 Stat. 259; Feb. 12, 1862, ch. 20, § 1, 12 Stat. 338; Feb. 25, 1862, ch. 33, § 1, 12 Stat. 345; Mar. 17, 1862, ch. 45, § 2, 12 Stat. 370.

The first sentence of section is from R.S. § 3589. The second sentence is from act July 14, 1890.

CROSS REFERENCES

All coins and currencies of the United States, including Federal Reserve notes and circulating notes of Federal Reserve banks and banking associations, to be legal tender for payment of public debts, public charges, taxes, duties, and dues, see sections 392 and 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 12 section 122.

§ 454. Interest-bearing notes

Treasury notes issued under the authority of the Acts of March 3, 1863, chapter 73, 12 Stat. 710, and June 30, 1864, chapter 172, 13 Stat. 218-222, shall be legal tender to the same extent as United States notes, for their face

value, excluding interest: *Provided*, That Treasury notes issued under the Act June 30, 1864, ch. 172, 13 Stat. 218–222 shall not be a legal tender in payment or redemption of any notes issued by any bank, banking association, or banker, calculated and intended to circulate as money.

(R.S. § 3590.)

REFERENCES IN TEXT

The Act of March 3, 1863, chapter 73, 12 Stat. 710, referred to in text, was not classified to the Code.

CODIFICATION

R.S. § 3590 is from acts Mar. 3, 1863, ch. 73, § 2, 12 Stat. 710; June 30, 1864, ch. 172, § 2, 13 Stat. 218.

CROSS REFERENCES

All coins and currencies of the United States, including Federal Reserve notes and circulating notes of Federal Reserve banks and banking associations, to be legal tender for payment of public debts, public charges, taxes, duties, and dues, see sections 392 and 821 of this title.

§ 455. Legal-tender quality of money not affected by certain sections

Nothing contained in sections 146, 313, 314, 320, 406, 408, 410, 411, 429, 455, and 751 of this title, and sections, 51, 101, 177, 178, and 542 of title 12 shall be construed to affect the legal-tender quality as now provided by law of the silver dollar, or of any other money coined or issued by the United States.

(Mar. 14, 1900, ch. 41, § 3, 31 Stat. 46.)

REFERENCES IN TEXT

Section 320 of this title, referred to in the text, was repealed by Pub. L. 89–81, title II, § 203(b), July 23, 1965, 79 Stat. 256.

Section 408 of this title, referred to in the text, was repealed by Pub. L. 90–269, § 10, Mar. 18, 1968, 82 Stat. 51.

Section 542 of title 12, referred to in text, was omitted from the Code as obsolete.

CROSS REFERENCES

All coins and currencies of the United States to be legal tender for all debts, see sections 392 and 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 313 of this title.

§ 456. Foreign coins

No foreign gold or silver coins shall be a legal tender in payment of debts.

(R.S. § 3584.)

CODIFICATION

R.S. § 3584 is from act Feb. 21, 1857, ch. 56, § 3, 11 Stat. 163.

CROSS REFERENCES

All coins and currencies of the United States to be legal tender for all debts, see sections 392 and 821 of this title

§ 457. Gold coins of United States

The gold coins of the United States shall be a legal tender in all payments at their nominal value when not below the standard weight and limit of tolerance provided by law for the single piece, and, when reduced in weight below such standard and tolerance, shall be a legal tender at valuation in proportion to their actual weight.

(R.S. § 3585.)

CODIFICATION

R.S. § 3585 is from act Feb. 12, 1873, ch. 131, § 14, 17 Stat. 426.

CROSS REFERENCES

All coins and currencies of United States as legal tender, see sections 392 and 821 of this title.

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions requiring obligations to be payable in gold declared against public policy, see section 463 of this title.

§ 458. Repealed. Pub. L. 91–607, title II, § 208, Dec. 31, 1970, 84 Stat. 1769

Section act Feb. 28, 1878, ch. 20, § 1, 20 Stat. 25, made silver dollars coined under act Feb. 28, 1878, and prior to Feb. 28, 1878, legal tender for public and private debts and dues and provided that the provision shall not be construed to authorize payment in silver of certificates of deposit issued under sections 428 and 429 of this title.

§ 459. Subsidiary silver coins

The silver coins of the United States in existence June 9, 1879, of smaller denominations than $1 shall be a legal tender in all sums not exceeding $10 in full payment of all dues public and private.

(June 9, 1879, ch. 12, § 3, 21 Stat. 8.)

CODIFICATION

Prior to its incorporation into the Code, this section read as follows: "The present silver coins of the United States of smaller denominations than one dollar shall hereafter be a legal tender in all sums not exceeding ten dollars in full payment of all dues public and private."

The twenty-cent piece, the coinage of which was authorized by act Mar. 3, 1875, ch. 143, § 1, 18 Stat. 478, was made a legal tender at its nominal value for any amount not exceeding five dollars in any one payment, by section 2 of that act. The act was repealed by act May 2, 1878, ch. 79, 20 Stat. 47.

CROSS REFERENCES

All coins and currencies of the United States, including Federal Reserve notes and circulating notes of Federal Reserve banks and banking associations, to be legal tender for payment of public debts, public charges, taxes, duties, and dues, see sections 392 and 821 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 338 of this title.

§ 460. Minor coins

The minor coins of the United States shall be a legal tender, at their nominal value for any amount not exceeding 25 cents in any one payment.

(R.S. § 3587.)

CODIFICATION

R.S. § 3587 is from act Feb. 12, 1873, ch. 131, § 16, 17 Stat. 427.

CROSS REFERENCES

All coins and currencies of the United States, including Federal Reserve notes and circulating notes of Federal Reserve banks and banking associations, to be legal tender for payment of public debts, public charges, taxes, duties, and dues, see sections 392 and 821 of this title.

§ 461. Omitted

CODIFICATION

Section, making certain enumerated commemorative coins legal tender, is omitted as executed in view of section 376a of this title discontinuing coinage and issuance of commemorative coins under acts enacted prior to Mar. 1, 1939.

Section was from acts Apr. 13, 1904, ch. 1253, § 6, 33 Stat. 178; June 1, 1918, ch. 91, § 1, 40 Stat. 594; May 10, 1920, ch. 176, § 1, 41 Stat. 595; May 10, 1920, ch. 177, § 1, 41 Stat. 595; May 12, 1920, ch. 182, § 1, 41 Stat. 597; Mar. 4, 1921, ch. 153, § 1, 41 Stat. 1363; Feb. 2, 1922, ch. 45, 42 Stat. 362; Jan. 24, 1923, ch. 38, § 1, 42 Stat. 1172; Feb. 26, 1923, ch. 113, § 1, 42 Stat. 1287; Mar. 17, 1924, ch. 58, § 1, 43 Stat. 23; Jan. 14, 1925, ch. 79, § 5, 43 Stat. 749; Feb. 24, 1925, ch. 302, §§ 1 to 3, 43 Stat. 965, 966; Mar. 3, 1925, ch. 482, § 4, 43 Stat. 1254; May 17, 1926, ch. 307, § 1, 44 Stat. 559; Mar. 7, 1928, ch. 135, § 1, 45 Stat. 198; June 15, 1933, ch. 82, § 1, 48 Stat. 149; May 9, 1934, ch. 265, §§ 1 to 4, 48 Stat. 679; May 14, 1934, ch. 286, §§ 1 to 3, 48 Stat. 776; May 26, 1934, ch. 355, §§ 1 to 4, 48 Stat. 807; June 21, 1934, ch. 695, §§ 1 to 4, 48 Stat. 1200; May 2, 1935, ch. 88, §§ 1 to 5, 49 Stat. 165, 166; May 3, 1935, ch. 90, §§ 1 to 4, 49 Stat. 174; June 5, 1935, ch. 176, 49 Stat. 324; Mar. 18, 1936, ch. 149, §§ 1 to 5, 49 Stat. 1165; Mar. 20, 1936, ch. 164, §§ 1 to 3, 49 Stat. 1187; Apr. 13, 1936, ch. 212, §§ 1 to 3, 49 Stat. 1205; May 5, 1936, ch. 300, §§ 1 to 3, 49 Stat. 1257; May 5, 1936, ch. 304, §§ 1 to 3, 49 Stat. 1259; May 6, 1936, ch. 331, §§ 1 to 3, 49 Stat. 1262, 1263; May 15, 1936, ch. 399, §§ 1 to 3, 49 Stat. 1276; May 15, 1936, ch. 402, §§ 1 to 3, 49 Stat. 1277, 1278; May 15, 1936, ch. 406, §§ 1 to 3, 49 Stat. 1352, 1353; May 28, 1936, ch. 466, §§ 1 to 3, 49 Stat. 1387, 1388; June 16, 1936, ch. 583, §§ 1 to 3, 49 Stat. 1522; June 16, 1936, ch. 584, §§ 1 to 3, 49 Stat. 1523; June 16, 1936, ch. 586, §§ 1 to 3, 49 Stat. 1524; June 24, 1936, ch. 760, §§ 1 to 3, 49 Stat. 1911; June 26, 1936, ch. 835, §§ 1 to 3, 49 Stat. 1972; June 26, 1936, ch. 837, §§ 1 to 3, 49 Stat. 1973; June 24, 1937, ch. 377, §§ 1 to 3, 50 Stat. 306; June 28, 1937, ch. 384, §§ 1 to 3, 50 Stat. 322, 323.

§ 462. Repealed. Pub. L. 89–81, title II, § 210, July 23, 1965, 79 Stat. 257

Section, acts May 12, 1933, ch. 25, title III, § 43(b)(1), 48 Stat. 52; June 5, 1933, ch. 48, § 2, 48 Stat. 113, provided that all coins and currencies of the United States be legal tender for all debts, public and private. For present provisions making all coins and currencies legal tender, see section 392 of this title.

§ 463. Provision for payment of obligations in gold prohibited; uniformity in value of coins and currencies

(a) Every provision contained in or made with respect to any obligation which purports to give the obligee a right to require payment in gold or a particular kind of coin or currency, or in an amount in money of the United States measured thereby, is declared to be against public policy; and no such provision shall be contained in or made with respect to any obligation hereafter incurred. Every obligation, heretofore or hereafter incurred, whether or not any such provision is contained therein or made with respect thereto, shall be discharged upon payment, dollar for dollar, in any coin or currency which at the time of payment is legal tender for public and private debts. Any such provision contained in any law authorizing obligations to be issued by or under authority of the United States is hereby repealed, but the repeal of any such provision shall not invalidate any other provision or authority contained in such law.

(b) As used in this section, the term "obligation" means an obligation (including every obligation of and to the United States, excepting currency) payable in money of the United States; and the term "coin or currency" means coin or currency of the United States, including Federal Reserve notes and circulating notes of Federal Reserve banks and national banking associations.

(June 5, 1933, ch. 48, § 1, 48 Stat. 113.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 773d of this title.

CHAPTER 10—THE PUBLIC MONEYS

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SUBCHAPTER I—GENERAL PROVISIONS

§ 471. Certain duties of Division of Public Moneys transferred to Bureau of Accounts of the Fiscal Service

The duties appertaining on June 10, 1921, to the Division of Public Moneys of the office of the Secretary of the Treasury, so far as they related to the covering of revenues and repayments into the Treasury, the issue of duplicate checks and warrants, and the certification of outstanding liabilities for payment, shall be performed by the Bureau of Accounts of the Fiscal Service of the Treasury Department.

(June 10, 1921, ch. 18, title III, § 308, 42 Stat. 25; 1940 Reorg. Plan No. III, § 1(a)(1), (3), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231.)

TRANSFER OF FUNCTIONS

Functions of the Bureau of Accounts were transferred to the Bureau of Government Financial Operations pursuant to Treasury Order 229 of Jan. 14, 1974.

Division of Bookkeeping and Warrants was transferred to Bureau of Accounts of the Fiscal Service of the Treasury Department by Reorg. Plan No. III, of 1940, set out in the Appendix to title 5.

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1, 2, 43, 44 of this title.

§ 472. The Treasury of the United States

The rooms provided in the Treasury building at the seat of Government for the use of the Treasurer of the United States, his assistants, and clerks, and occupied by them, and the fireproof vaults and safes erected therein for the keeping of the public moneys in the possession and under the immediate control of the Treasurer, and such other apartments as are provided as places of deposit of the public money, shall be the Treasury of the United States.

(R.S. § 3591.)

CODIFICATION

R.S. § 3591 is from act Aug. 6, 1846, ch. 90, § 1, 9 Stat. 59.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 473. Foreign countries, the Territories, and the insular possessions

The Secretary of the Treasury may designate such depositaries of public moneys in foreign countries and in the Territories and insular possessions of the United States as may be necessary for the transaction of the Government's business, under such terms and conditions as to security and otherwise, as he may from time to time prescribe: *Provided*, That in designating such depositaries American financial institutions shall be given preference wherever, in the judgment of the Secretary of the Treasury, such institution is safe and able to render the service required.

(June 19, 1922, ch. 228, 42 Stat. 662.)

§ 474. Public moneys subject to draft of Treasurer

All public moneys paid into any depository shall be subject to the draft of the Treasurer of the United States, drawn agreeably to appropriations made by law.

(R.S. § 3593.)

CODIFICATION

R.S. § 3593 is from act Aug. 6, 1946, ch. 90, § 1, 9 Stat. 59.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 475. Repealed. Pub. L. 92-310, title II, § 231(h), June 6, 1972, 86 Stat. 210

R.S. § 3600; acts May 29, 1920, ch. 214, § 1, 41 Stat. 654; May 10, 1934, ch. 277, § 512, 48 Stat. 759, related to bonds of officers in mints or assay offices autho-

rized by law to act as depositaries for such amounts as shall be directed by the Secretary of the Treasury with sureties to the satisfaction of the General Counsel for the Department of the Treasury.

§ 476. Transfer of duties of assistant treasurers to other officers, etc.

The Secretary of the Treasury may, in his discretion, transfer any or all of the duties and functions performed or authorized to be performed prior to May 29, 1920, by assistant treasurers at Boston, New York, Philadelphia, Baltimore, New Orleans, St. Louis, San Francisco, Cincinnati, and Chicago, or their offices, to the Treasurer of the United States, or the mints or assay offices of the United States, under such rules and regulations as he may prescribe, or may utilize any of the Federal reserve banks acting as depositaries or fiscal agents of the United States, for the purpose of performing any or all of such duties and functions, notwithstanding the limitations of sections 391 and 392 of title 12, or any other provisions of law.

(May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

Codification

Sections 476 to 479 of this title were provisions of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year 1921, act May 29, 1920.

Other provisions of section 1 of that Act, omitted here, repealed R.S. § 3595, providing for the appointment of Assistant Treasurers at the cities named in the text, and all laws or parts of laws so far as they authorized the establishment or maintenance of offices of such Assistant Treasurers or of Subtreasuries, directed the discontinuance of such subtreasuries, and the exercise of all duties and functions by such assistant treasurers or their offices, terminated the office of each assistant treasurer specified and the services of any officers or other employees assigned to duty at his office, and made provision for the transfer of employees in the subtreasuries in the classified civil service.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Section Referred to in Other Sections

This section is referred to in sections 428, 429, 478, 492, 521 of this title.

§ 477. Deposit of money or bullion with Federal reserve banks

If any moneys or bullion, constituting part of the trust funds or other special funds required by law prior to May 29, 1920, to be kept in Treasury offices, shall be deposited with any Federal reserve bank, then such moneys or bullion shall by such bank be kept separate and distinct from the assets, funds, and securities of the Federal reserve bank and be held in the joint custody of the Federal reserve agent and the Federal reserve bank.

(May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

Codification

Prior to its incorporation into the Code, section read as follows: "If any moneys or bullion, constituting part of the trust funds or other special funds heretofore required by law to be kept in Treasury offices, shall be deposited with any Federal reserve bank, then such moneys or bullion shall by such bank be kept separate and distinct from the assets, funds, and securities of the Federal reserve bank and be held in the joint custody of the Federal reserve agent and the Federal reserve bank."

See Codification note under section 476 of this title.

Section Referred to in Other Sections

This section is referred to in section 478 of this title.

§ 478. Member banks as depositaries

Nothing in sections 476 to 479 of this title shall be construed to deny the right of the Secretary of the Treasury to use member banks of the Federal reserve system as depositaries as authorized by law.

(May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

Codification

See Codification note under section 476 of this title.

§ 479. Quarters occupied by subtreasuries; assignment to Federal reserve banks

The Secretary of the Treasury may assign any or all the rooms, vaults, equipment, and safes or space in the buildings used prior to May 29, 1920, by the subtreasuries to any Federal reserve bank acting as fiscal agent of the United States.

(May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

Codification

See Codification note under section 476 of this title.

Section Referred to in Other Sections

This section is referred to in section 478 of this title.

§ 480. Deputies in case of sickness or absence

In case of the sickness or unavoidable absence of any depositary from his office, he may, with the approval of the Secretary of the Treasury, authorize the chief clerk, or some other clerk employed therein, to act in his place, and to discharge all the duties required by law of such depositary. Such acting officer shall moreover, for the time being, be subject to all the liabilities and penalties prescribed by law for the official misconduct, in like cases, of the depositary, respectively, for whom he acts.

(R.S. § 3613; May 29, 1920, ch. 214, § 1, 41 Stat. 655; June 6, 1972, Pub. L. 92-310, title II, § 231(i), 86 Stat. 210.)

Codification

R.S. § 3613 is from act Feb. 13, 1865, ch. 32, 13 Stat. 427.

Reference to any assistant treasurer near beginning of section was omitted as superseded by act May 29, 1920.

Amendments

1972—Pub. L. 92-310 eliminated provisions which directed that the official bond given by the principal of the office shall be held to cover and apply to the acts of the person appointed to act in his place.

Section Referred to in Other Sections

This section is referred to in section 545 of this title.

§ 481. Repealed. Pub. L. 92-310, title II, § 231(j), June 6, 1972, 86 Stat. 210

Section, R.S. § 3614, related to bonds of special agents.

§ 482. Collectors of public moneys to pay over

All collectors and receivers of public money of every description, within the District of Columbia, shall, as often as they may be directed by the Secretary of the Treasury or the Postmaster General so to do, pay over to the Treasurer of the United States, at the Treasury, all public moneys collected by them or in their hands. All such collectors and receivers of public moneys within the cities of New York, Boston, Philadelphia, New Orleans, San Francisco, Baltimore, Charleston, and Saint Louis shall, upon the same direction, pay over to the designated depositary in their respective cities, at such offices, respectively, all the public moneys collected by them, or in their hands; to be safely kept by the respective depositaries, until otherwise disposed of according to law. It shall be the duty of the Secretary and Postmaster General, respectively, to direct such payments by collectors and receivers, at least as often as once in each week, and as much oftener as they may think proper.

(R.S. § 3615; May 29, 1920, ch. 214, § 1, 41 Stat. 654.)

CODIFICATION

R.S. § 3615 is from acts Aug. 6, 1846, ch. 90, § 9, 9 Stat. 61; Feb. 12, 1873, ch. 131, § 65, 17 Stat. 435.

Prior to its incorporation into the Code, section contained another sentence which preceded the second of the present text, and which read as follows: "All such collectors and receivers of public moneys within the cities of New York, Boston, Philadelphia, New Orleans, San Francisco, Baltimore, Charleston, and Saint Louis shall, upon the same direction, pay over to the assistant treasurers in their respective cities, at their offices, respectively, all the public moneys collected by them, or in their hands; to be safely kept by the respective depositaries, until otherwise disposed of according to law."

It was omitted as superseded by act May 29, 1920 or as obsolete in view of that section.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 483, 545 of this title.

§ 483. Marshals and United States attorneys paying into Treasury

All marshals, United States attorneys, and other persons than those mentioned in section 482 of this title, having public money to pay to the United States, may pay the same to any depositary constituted by or in pursuance of law, which may be designated by the Secretary of the Treasury.

(R.S. § 3616; June 25, 1948, ch. 646, § 1, 62 Stat. 909.)

CODIFICATION

R.S. § 3616 is from acts Aug. 6, 1846, ch. 90, § 15, 9 Stat. 62; July 8, 1870, ch. 230, § 111, 16 Stat. 216.

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney". See section 541 of Title 28, Judiciary and Judicial Procedure and Historical and Revision note thereunder.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 483a. Services as self-sustaining; uniformity; regulations; deposit in Treasury; effect on other laws

It is the sense of the Congress that any work, service, publication, report, document, benefit, privilege, authority, use, franchise, license, permit, certificate, registration or similar thing of value or utility performed, furnished, provided, granted, prepared, or issued by any Federal agency (including wholly owned Government corporations as defined in the Government Corporation Control Act of 1945) [31 U.S.C. 841 et seq.] to or for any person (including groups, associations, organizations, partnerships, corporations, or businesses), except those engaged in the transaction of official business of the Government, shall be selfsustaining to the full extent possible, and the head of each Federal agency is authorized by regulation (which, in the case of agencies in the executive branch, shall be as uniform as practicable and subject to such policies as the President may prescribe) to prescribe therefor such fee, charge, or price, if any, as he shall determine, in case none exists, or redetermine, in case of any existing one, to be fair and equitable taking into consideration direct and indirect cost to the Government, value to the recipient, public policy or interest served, and other pertinent facts, and any amount so determined or redetermined shall be collected and paid into the Treasury as miscellaneous receipts: *Provided*, That nothing contained in this section shall repeal or modify existing statutes prohibiting the collection, fixing the amount, or directing the disposition of any fee, charge or price: *Provided further*, That nothing contained in this section shall repeal or modify existing statutes prescribing bases for calculation of any fee, charge or price, but this proviso shall not restrict the redetermination or recalculation in accordance with the prescribed bases of the amount of any such fee, charge or price.

(Aug. 31, 1951, ch. 376, title V, § 501, 65 Stat. 290.)

REFERENCES IN TEXT

The Government Corporation Control Act of 1945, referred to in text, is act Dec. 6, 1945, ch. 557, 59 Stat. 597, as amended, which is classified generally to chapter 14 (§ 841 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 841 of this title and Tables volume.

CODIFICATION

Section was formerly classified to section 140 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 8 section 1455; title 33 section 1008; title 42 section 2201.

§ 483b. Copy of certificate of service in Armed Forces

No person who has been discharged or released from the Army, Navy, Air Force, Marine Corps, or Coast Guard under honorable conditions, or his next of kin or legal representative, shall be charged a fee for a copy of a certificate showing his service in the Armed Forces.

(June 19, 1956, ch. 409, 70 Stat. 297.)

CODIFICATION

Section was formerly classified to section 140a of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 484. Deposit without deduction

The gross amount of all moneys received from whatever source for the use of the United States, except as otherwise provided in section 487 of this title, shall be paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. But nothing herein shall affect any provision relating to the revenues of the United States Postal Service.

(R.S. § 3617.)

CODIFICATION

R.S. § 3617 is from acts Mar. 3, 1849, ch. 110, § 1, 9 Stat. 398; Sept. 28, 1850, ch. 78, § 3, 9 Stat. 507.

Prior to its incorporation into the Code, words "except as otherwise provided" were followed by "in the next section." The words last quoted were omitted because of other possible exceptions such as section 489 of this title.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(*a*), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

CROSS REFERENCES

Diplomatic missions, consular offices, and district accounting and disbursing offices of the foreign service, use of moneys received for salaries, allowances, see sections 813 and 814 of Title 22, Foreign Relations and Intercourse.

Proceeds of sale of materials, see section 487 of this title.

Rental of plant in connection with river and harbor works, deposit of proceeds, see section 559 of Title 33, Navigation and Navigable Waters.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 157, 485, 490, 545 of this title; title 15 section 2514; title 38 section 1820.

§ 485. Receipts from private messages sent over Government lines

All moneys received for the transmission of private dispatches over any and all telegraph lines owned or operated by the United States, shall be paid into the Treasury of the United States, as required by section 484 of this title.

(Mar. 3, 1883, ch. 143, 22 Stat. 616.)

§ 486. Private messages over telephone lines controlled by Treasury Department

Private messages may, with the consent and authority of the Secretary of the Treasury, be transmitted over any and all telephone lines controlled by the Treasury Department, whenever it does not interfere with Government business, at such rates and on such terms and conditions as may from time to time be fixed by the Secretary of the Treasury, the proceeds thereof to be accounted for and paid into the Treasury of the United States.

(Apr. 28, 1904, ch. 1762, § 1, 33 Stat. 460.)

§ 486a. Repealed. July 1, 1944, ch. 373, title XIII, § 1313, 58 Stat. 714

Section, act May 14, 1935, ch. 110, title I, § 1, 49 Stat. 229, which provided for collections by Public Health Service for care of foreign seamen, is now covered by section 221 of Title 42, The Public Health and Welfare.

RENUMBERING OF REPEALING ACT

Section 611 of act July 1, 1944, which repealed this section, was renumbered 711 by act Aug. 13, 1946, ch. 958, § 5, 60 Stat. 1049, 713 by act Feb. 28, 1948, ch. 83, § 9(b), 62 Stat. 47, 813 by act July 30, 1956, ch. 779, § 3(b), 70 Stat. 720, 913 by Pub. L. 88-581, § 4(b), Sept. 4, 1964, 78 Stat. 919, 1013 by Pub. L. 89-239, § 3(b), Oct. 6, 1965, 79 Stat. 931, 1113 by Pub. L. 91-572, § 6(b), Dec. 24, 1970, 84 Stat. 1506; 1213 by Pub. L. 92-294, § 3(b), May 16, 1972, 86 Stat. 137; 1313 by Pub. L. 93-154, § 2(b)(2), Nov. 16, 1973, 87 Stat. 604, and was repealed by Pub. L. 93-222, § 7(b), Dec. 29, 1973, 87 Stat. 936.

§ 487. Proceeds of sales of material

All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except the proceeds of the sale or leasing of marine hospitals, or of the sales of commissary stores to the officers and enlisted men of the Army, or of materials, stores, or supplies sold to officers and soldiers of the Army or of the sale of condemned Navy clothing, or of sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, or as provided in section 485 of title 40, or in other law, shall be deposited and covered into the Treasury as miscellaneous receipts, on account of "proceeds of Government property", and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law. Under such regulations as the Secretary of the Army may prescribe, the commanding officers of mounted units of the National Guard may sell all stable refuse and empty grain sacks and containers at public or private sale and apply the proceeds derived therefrom to the purchase of feed, supplementing the regular allowance and issue for the animals of the said units, and for the purchase of stable equipment, and horseshoers', saddlers', blacksmiths', and wagoners' tools not an article of issue to such organizations.

(R.S. § 3618; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249; Oct. 14, 1940, ch. 875, § 4, 54 Stat. 1136; Aug. 4, 1949, ch. 393, § 20, 63 Stat. 561; Oct. 31, 1951, ch. 654, § 4(3), 65 Stat. 708.)

CODIFICATION

R.S. § 3618 is from acts Mar. 3, 1847, ch. 48, § 1, 9 Stat. 171; Apr. 20, 1866, ch. 63, §§ 1, 2, 14 Stat. 40; July 28, 1866, ch. 299, § 25, 14 Stat. 336; May 3, 1872, ch. 140, § 5, 17 Stat. 83; June 8, 1872, ch. 348, 17 Stat. 337.

Upon incorporation into the Code, words "or of sales for which a different provision for the deposition [disposition] of the proceeds is made" were inserted to cover possible exceptions other than those specified.

AMENDMENTS

1951—Act Oct. 31, 1951, inserted "or as provided in section 485 of title 40, or in other law".

1949—Act Aug. 4, 1949, eliminated phrase "or of the sales of Coast Guard cutters" following "marine hospitals" in first sentence.

1940—Act Oct. 14, 1940, added last sentence.

1877—Act Feb. 27, 1877 inserted "or of materials, stores, or supplies sold to officers and soldiers of the Army" following "of the Army".

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

EFFECTIVE DATE OF 1949 AMENDMENT

Amendment by act Aug. 4, 1949, effective the first day of the third month after August 1949, see section 19 of act Aug. 4, 1949, set out as an Effective Date note preceding section 1 of Title 14, Coast Guard.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 484, 545 of this title.

§ 487a. Omitted

CODIFICATION

Section, acts July 12, 1943, ch. 228, § 1, 57 Stat. 530; June 28, 1944, ch. 301, title I, § 1, 58 Stat. 539; July 17, 1945, ch. 319, § 1, 59 Stat. 476; July 23, 1946, ch. 591, title I, § 101, 60 Stat. 606, authorized the disposal of scientific and technical equipment by the Office of Scientific Research and Development. Such Office, which had been created by Ex. Ord. No. 8807, June 28, 1941, was terminated by Ex. Ord. No. 9913, Dec. 26, 1947, and all personnel, property, records, contracts, and funds were transferred to the National Military Establishment, effective Dec. 31, 1947.

§ 487b. Repealed. Aug. 4, 1949, ch. 393, § 20, 63 Stat. 561

Section, act Aug. 2, 1946, ch. 756, title I, § 29, 60 Stat. 857, related to crediting of proceeds from sales of Coast Guard rations, supplies and clothing.

§ 488. Proceeds of sale of surplus cuttings

The proceeds derived from the sale of surplus cuttings of material for clothing manufactured by the branch, office, or officers of the Army the Secretary of the Army may from time to time designate shall be deposited to the credit of that appropriation out of which the material was purchased.

(Aug. 29, 1916, ch. 418, § 1, 39 Stat. 635; June 28, 1950, ch. 383, title IV, § 402(m), 64 Stat. 273.)

AMENDMENTS

1950—Act June 28, 1950, substituted "branch, office, or officers of the Army the Secretary of the Army may from time to time designate" for "Quartermaster Corps of the Army".

TRANSFER OF FUNCTIONS

For transfer of certain functions insofar as they pertain to the Air Force, and to the extent that they were not previously transferred to the Secretary of the Air Force from the Secretary of the Army, see Secretary of Defense Transfer Order No. 40 [App. A (54)], July 22, 1949.

CROSS REFERENCES

Credit to be made to account for replacing clothing and equipage of only such amounts as represent sales of stores, materials, and supplies at actual cost to the Department of Defense, see sections 2208 and 2210 of Title 10, Armed Forces.

§ 488a. Deposit of fees collected under regulations relating to "Smokey Bear"; availability

The Secretary of Agriculture shall deposit into a special account to be available for furthering the nationwide forest-fire prevention campaign all fees collected under regulations promulgated by him relating to "Smokey Bear".

(May 23, 1952, ch. 327, § 3, 66 Stat. 92; June 22, 1974, Pub. L. 93-318, § 7, 88 Stat. 245.)

AMENDMENTS

1974—Pub. L. 93-318 struck out "under the provisions of section 711 of title 18" following "relating to 'Smokey Bear'."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 488b-3, 488b-5 of this title.

§ 488b. "Johnny Horizon" character or name; official symbol for antilitter program; royalty fees

The Secretary of the Interior may establish and collect use or royalty fees for the manufacture, reproduction, or use of the character "Johnny Horizon", originated by the Bureau of Land Management and announced in the July 3, 1968, issue of the Federal Register (33 Federal Register 9677) as the official symbol for a public service antilitter program to maintain the beauty and utility of the Nation's public lands.

(Pub. L. 91-419, § 1, Sept. 25, 1970, 84 Stat. 870.)

§ 488b-1. Antilitter program; fees; special account; availability

The Secretary of the Interior shall deposit into a special account all fees collected pursuant to this Act. Such fees are hereby made available for obligation and expenditure for the purpose of furthering nationwide antilitter campaigns.

(Pub. L. 91-419, § 2, Sept. 25, 1970, 84 Stat. 870.)

REFERENCES IN TEXT

"This Act", referred to in the text, means Pub. L. 91-419 Sept. 25, 1970, 84 Stat. 870,which is classified to sections 488b to 488b-2 of this title and section 714 of Title 18, Crimes and Criminal Procedure.

§ 488b–2. Termination of rights in the name "Johnny Horizon"; abandonment

The rights in the name and character "Johnny Horizon" shall terminate if the use by the Secretary of the Interior of the name and character "Johnny Horizon" is abandoned. Nonuse for a period of two years shall constitute abandonment.

(Pub. L. 91–419, § 5, Sept. 25, 1970, 84 Stat. 871.)

§ 488b–3. "Woodsy Owl" and "Smokey Bear" characters and names; definitions

As used in this Act—

(1) the term "Woodsy Owl" means the name and representation of a fanciful owl, who wears slacks (forest green when colored), a belt (brown when colored), and a Robin Hood style hat (forest green when colored) with a feather (red when colored), and who furthers the slogan, "Give a Hoot, Don't Pollute", originated by the Forest Service of the United States Department of Agriculture;

(2) the term "Smokey Bear" means the name and character "Smokey Bear" originated by the Forest Service of the United States Department of Agriculture in cooperation with the Association of State Foresters and the Advertising Council.

(3) the term "Secretary" means the Secretary of Agriculture.

(Pub. L. 93–318, § 1, June 22, 1974, 88 Stat. 244.)

REFERENCES IN TEXT

This Act, referred to in text, is Pub. L. 93–318, June 22, 1974, 88 Stat. 244, which enacted sections 488b–3 to 488b–6 of this title and section 711a of Title 18, Crimes and Criminal Procedure, and amended section 488a of this title and section 711 of Title 18.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 488b–5 of this title.

§ 488b–4. Property of the United States

The following are hereby declared the property of the United States:

(1) The name and character "Smokey Bear".

(2) The name and character "Woodsy Owl" and the associated slogan, "Give a Hoot, Don't Pollute".

(Pub. L. 93–318, § 2, June 22, 1974, 88 Stat. 245.)

CROSS REFERENCES

Penalty for unauthorized use of "Woodsy Owl" character, name, or slogan, see section 711a of Title 18, Crimes and Criminal Procedure.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 488b–3, 488b–5 of this title.

§ 488b–5. Use of royalty fees; special account

(a) The Secretary may establish and collect use or royalty fees for the manufacture, reproduction, or use of the name or character "Woodsy Owl" and the associated slogan, "Give a Hoot, Don't Pollute", as a symbol for a public service campaign to promote wise use of the environment and programs which foster maintenance and improvement of environmental quality.

(b) The Secretary shall deposit into a special account all fees collected pursuant to this Act. Such fees are hereby made available for obligation and expenditure for the purpose of furthering the "Woodsy Owl" campaign.

(Pub. L. 93–318, § 3, June 22, 1974, 88 Stat. 245.)

REFERENCES IN TEXT

This Act, referred to in subsec. (b), is Pub. L. 93–318, June 22, 1974, 88 Stat. 244, which enacted sections 488b–3 to 488b–6 of this title and section 711a of Title 18, Crimes and Criminal Procedure, and amended section 488a of this title and section 711 of Title 18.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 488b–3 of this title.

§ 488b–6. Injunction against unauthorized manufacture, use, or reproduction

(a) Whoever, except as provided by rules and regulations issued by the Secretary, manufactures, uses, or reproduces the character "Smokey Bear", or the name "Smokey Bear", or a facsimile or simulation of such character or name in such a manner as suggests "Smokey Bear" may be enjoined from such manufacture, use, or reproduction at the suit of the Attorney General upon complaint by the Secretary.

(b) Whoever, except as provided by rules and regulations issued by the Secretary, manufactures, uses, or reproduces the character "Woodsy Owl", the name "Woodsy Owl", or the slogan "Give a Hoot, Don't Pollute", or a facsimile or simultation of such character, name, or slogan in such a manner as suggests "Woodsy Owl" may be enjoined from such manufacture, use, or reproduction at the suit of the Attorney General upon complaint by the Secretary.

(Pub. L. 93–318, § 4, June 22, 1974, 88 Stat. 245.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 488b–3, 488b–5 of this title.

§ 489. Payment of expenses of sales from proceeds

Subject to applicable regulations under the Federal Property and Administrative Services Act of 1949, as amended [40 U.S.C. 471 et seq.], from the proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, before being deposited into the Treasury, either as miscellaneous receipts on account of "proceeds of Government property" or to the credit of the appropriations to which such proceeds are by law authorized to be made, there may be paid the expenses of such sales, as approved by the General Accounting Office, so as to require only the net proceeds of such sales to be deposited into the Treasury, either as miscellaneous receipts or to the credit of such appropriations, as the case may be.

(June 8, 1896, ch. 373, § 1, 29 Stat. 268; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Oct. 31, 1951, ch. 654, § 2(20), 65 Stat. 707.)

REFERENCES IN TEXT

The Federal Property and Administrative Services Act of 1949, referred to in text, is act June 30, 1949, ch. 288, 63 Stat. 377, as amended. Provisions of that act re-

lating to management and disposal of government property are classified to chapter 10 (§ 471 et seq.) of Title 40, Public Buildings, Property, and Works. For complete classification of this Act to the Code, see Short Title note under section 471 of Title 40 and Tables volume.

CODIFICATION

Section was a provision of the Deficiency Appropriation Act for the fiscal year 1896.

Upon incorporation into the Code, words "accounting officers of the Treasury" were changed to "General Accounting Office" to conform to section 44 of this title.

AMENDMENTS

1951—Act Oct. 31, 1951, inserted the reference to applicable regulations of the Federal Property and Administrative Services Act of 1949, as amended.

§ 489a. Deductions from carriers on account of loss of or damage to military or naval material in transit

Moneys arising from deductions made from carriers on account of the loss of or damage to military or naval material in transit for account of the Departments of the Army, Navy, or Air Force shall be credited to the proper appropriation, account, or fund out of which such or similar material may be replaced.

(June 25, 1956, ch. 442, § 1, 70 Stat. 336.)

§ 490. Penalty for withholding money

Every officer or agent who neglects or refuses to comply with the provisions of section 484 of this title shall be subject to be removed from office, and to forfeit to the United States any share or part of the moneys withheld, to which he might otherwise be entitled.

(R.S. § 3619.)

CODIFICATION

R.S. § 3619 is from act July 18, 1866, ch. 201, § 40, 14 Stat. 187.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 491. Fees, fines, etc., payable into Treasury to credit of United States and District of Columbia

All fees, fines, and other miscellaneous items of revenue required by law prior to July 1, 1921, to be paid into the Treasury of the United States to the credit of the United States and the District of Columbia in equal parts shall be paid for each fiscal year into the Treasury of the United States to the credit of the United States and the District of Columbia in the same proportions as appropriations for the expenses of the government of the District of Columbia for such fiscal year are paid from the Treasury of the United States and the revenues of the District of Columbia; and all collections on account of special assessments for public improvements for which assessments are levied according to the law shall be paid into the Treasury of the United States to the credit of the United States and the District of Columbia in the same proportions as the appropriations used in paying for such assessment work are charged, respectively, against the revenues of the District of Columbia and the Treasury of the United States.

(Feb. 22, 1921, ch. 70, § 7, 41 Stat. 1144.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(29) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

EFFECT OF OTHER LAWS

Section has been affected by act June 28, 1944, ch. 300, § 18, 58 Stat. 533, set out as section 47-130a of the District of Columbia Code. That act provides that any revenue now required by law to be credited to the District of Columbia and the United States in the proportion that each contributed to the activity or source from whence such revenue was derived shall be credited wholly to the general fund of the District of Columbia.

§ 492. Disbursing officers

(a) Deposits with Treasurer and other depositaries; other manner of keeping public moneys; drawing for payments to public creditors; transfers by draft or warrant on the Treasury

It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or with one of the depositaries of the United States mentioned in section 476 of this title, and to draw for the same only as it may be required for payments to be made by him in pursuance of law and draw for the same only in favor of the persons to whom payment is made; and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury. In places, however, where there is no treasurer or depositary, the Secretary of the Treasury may, when he deems it essential to the public interest specially authorize in writing the deposit of such public money in any other public depositary, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors.

(b) Agency authorization for drawing checks in favor of financial organizations and for credit of employee's checking account, deposit of savings, or purchase of shares; reimbursement; definitions

(1) Notwithstanding subsection (a) of this section or any other provision of law, and under regulations to be prescribed by the Secretary of the Treasury, the head of an agency shall, upon the written request of an employee of the agency to whom a payment for wages or salary is to be made, authorize a disbursing officer to make the payment in the form of one, two, or three checks (the number of checks and the amount of each, if more than one, to be designated by such employee) by sending to each financial organization designated by such employee a check that is drawn in favor of the organization and is for credit to the checking account of such employee or is for the deposit of savings or purchase of shares for such employee: *Provided*, That the agency shall not be reimbursed for the cost of sending one check requested by such employee but shall be reimbursed for the additional cost of sending any additional check requested by such employee

by the financial organization to which such check is sent. For the purposes of the foregoing proviso, the check for which the agency shall not be reimbursed shall be the check in the largest amount.

(2) If more than one employee to whom a payment is to be made designates the same financial organization, the head of an agency may, upon the written request of such employee and under regulations to be prescribed by the Secretary of the Treasury, authorize a disbursing officer to make the payment by sending to the organization a check that is drawn in favor of the organization for the total amount designated by those employees and by specifying the amount to be credited to the account of each of those employees.

(3) In this subsection, the term "agency" means any department, agency, independent establishment, board, office, commission, or other establishment in the executive, legislative, or judicial branch of the Government, any wholly owned or controlled Government corporation, and the municipal government of the District of Columbia; and the term "financial organization" means any bank, savings bank, savings and loan association or similar institution, or Federal or State chartered credit union.

(c) Payment of check drawn as required and properly endorsed as full acquittance for amount due employee

Payment by the United States in the form of more than one check, drawn in accordance with subsection (b) of this section and properly endorsed, shall constitute a full acquittance for the amount due to the employee requesting payment.

(d) Extension of authorization for drawing checks in favor of financial organizations to other classes of recurring payments

Procedures authorized in subsection (b) of this section, for the making of a payment in the form of a check drawn in favor of a financial organization, may be extended to any class of recurring payments, upon the written request of the person to whom payment is to be made and in accordance with regulations to be prescribed by the Secretary of the Treasury under authority of such subsection.

(R.S. 3620; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249; May 29, 1920, ch. 214, § 1, 41 Stat. 654, 655; Aug. 28, 1965, Pub. L. 89-145, 79 Stat. 582; June 29, 1968, Pub. L. 90-365, 82 Stat. 274; Aug. 7, 1972, Pub. L. 92-366, 86 Stat. 506; July 19, 1975, Pub. L. 94-57, § 1(a), 89 Stat. 265.)

CODIFICATION

R.S. § 3620 is from act June 14, 1866, ch. 122, § 1, 14 Stat. 64.

Upon incorporation into the Code, references in several places in this section to the assistant treasurers were omitted or changed to conform to act May 29, 1920.

A provision of act July 9, 1918, ch. 143, subch. III, 40 Stat. 878, authorizing Army officers accountable for public moneys to intrust them to other officers during the existing emergency, and making both officers responsible therefor, was omitted from the Code as temporary and obsolete.

AMENDMENTS

1975—Subsec. (b)(3). Pub. L. 94-57 struck out "(except the Senate and House of Representatives)" following "legislative".

1972—Subsec. (d). Pub. L. 92-366 added subsec. (d).

1968—Subsec. (b)(1). Pub. L. 90-365 designated provisions of the first sentence, including cl. (1) thereof, as par. (1), substituted "shall" for "may" and "an employee of the agency to whom a payment for wages or salary is to be made" for "a person to whom a payment is to be made", authorized payment in form of one, two, or three checks (the number and amount to be designated by the employee) for credit to employee's checking account, for deposit of savings, or purchase of shares, and provided for agency reimbursement for cost of checks by financial organizations to which sent, excepting the one in the largest amount.

Subsec. (b)(2). Pub. L. 90-365 designated provisions of cl. (2) of the first sentence as par. (2), substituted "employee" for "person", "employees" for "persons" in two instances, and "designated by" for "due", and inserted "the head of an agency may, upon the written request of such employee and under regulations to be presented by the Secretary of the Treasury, authorize a disbursing officer to make the payment".

Subsec. (b)(3). Pub. L. 90-365 designated provisions of the second sentence as par. (3), inserted "the term", "and the term", and "(except the Senate and House of Representatives)", and deleted a comma following "judicial branch".

Subsec. (c). Pub. L. 90-365 substituted "in the form of more than one check" and "employee" for "of a check" and "person", respectively.

1965—Pub. L. 89-145 designated existing provisions as subsec. (a) and added subsecs. (b) and (c).

1877—Act Feb. 27, 1877 inserted "and draw for the same only in favor of the persons to whom payment is made" following "to be made by him in pursuance of law".

EFFECTIVE DATE OF 1975 AMENDMENT; RULES AND REGULATIONS; REIMBURSEMENT REQUIREMENTS NONAPPLICABLE

Section 1(b), (c) of Pub. L. 94-57, as amended by Pub. L. 94-157, title I, § 109, Dec. 18, 1975, 89 Stat. 831, provided that:

"(b) With respect to the Senate, the amendment made by subsection (a) [amending subsec. (b)(3) of this section] shall take effect whenever the Secretary of the Senate determines the feasibility of compliance with the amendment, but in no event, later than July 1, 1976. In carrying out the provisions of section 3620 of the Revised Statutes, as amended by subsection (a) [this section], the Secretary of the Senate shall promulgate such rules and regulations as may be appropriate with respect to the Senate. The provisions of section 3620(b)(1) of the Revised Statutes [subsec. (b)(1) of this section], requiring reimbursement for any additional check sent on behalf of an employee, shall not apply in the case of an additional check sent upon the request of an employee of the Senate.

"(c) With respect to the House of Representatives, the amendment made by subsection (a) [amending subsec. (b)(3) of this section] shall take effect whenever the Clerk of the House of Representatives determines the feasibility of compliance with the amendment, but in no event, later than July 1, 1976. In carrying out the provisions of section 3620 of the Revised Statutes, as amended by subsection (a) [this section], the Clerk of the House with approval of the Committee on House Administration shall promulgate such rules and regulations as may be appropriate with respect to the House. The provisions of section 3620(b)(1) of the Revised Statutes [subsec. (b)(1) of this section], requiring reimbursement for any additional check sent on behalf of an employee, shall not apply in the case of an additional check sent upon the request of an employee of the House."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 492d, 545 of this title.

§ 492–1. Disbursing clerks

The disbursing clerks authorized by law in the several departments shall be appointed by the heads of the respective departments. Each disbursing clerk, except the disbursing clerk of the Treasury Department, must, when directed so to do by the head of the Department, superintend the building occupied by his Department.

(R.S. § 176; May 10, 1934, ch. 277, § 512(b), 48 Stat. 759; Sept. 6, 1966, Pub. L. 89–554, § 8(a), 80 Stat. 632; June 6, 1972, Pub. L. 92–310, title II, § 231(a), 86 Stat. 209.)

CODIFICATION

R.S. § 176 is from acts Mar. 3, 1853, ch. 97, § 3, 10 Stat. 209, 211; Mar. 3, 1855, ch. 175, § 4, 10 Stat. 669; Mar. 2, 1873, ch. 226, § 1, 17 Stat. 485, 492. Words requiring the appointment to be made "from clerks of the fourth class" were added.

Section was formerly classified to section 44 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89–554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1972—Pub. L. 92–310 eliminated provisions which required the disbursing clerks to give bonds for the faithful discharge of their duties.

1966—Pub. L. 89–554 repealed last sentence relating to compensation of disbursing clerks.

1934—Act May 10, 1934 abolished the offices of General Counsel for the Bureau of Internal Revenue, Assistant General Counsel for the Bureau of Internal Revenue, Solicitor of the Treasury, and Assistant Solicitor of the Treasury, and the powers, duties, and functions of such offices were transferred to the General Counsel.

TRANSFER OF FUNCTIONS

Division of Disbursement and certain other offices and agencies and their functions were consolidated into Fiscal Service of Treasury Department by Reorg. Plan No. III of 1940, § 1(a), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees.

The function of disbursement of moneys of the United States exercised by any agency except War Department, Navy Department, and Panama Canal was transferred to the Treasury Department and together with the Office of Disbursing Clerk of that Department, was consolidated in a Division of Disbursement at the head of which is a Chief Disbursing Officer. See Ex. Ord. No. 6166, set out under section 901 of Title 5.

§ 492–2. Disbursing officers; statements of expenditures

The head of each department shall require of the disbursing officers, acting under his direction and authority, the return of precise and analytical statements and receipts for all the moneys which may have been from time to time during the next preceding year expended by them.

(R.S. § 193; May 29, 1928, ch. 901, § 1, 45 Stat. 986.)

CODIFICATION

R.S. § 193 is from act Aug. 26, 1842, ch. 202, § 20, 5 Stat. 527.

Section was formerly classified to section 104 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89–554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1928—Act May 29, 1928, struck out requirement that statement of expenditures from contingent appropriations be submitted.

TRANSFER OF FUNCTIONS

Division of Disbursement and certain other offices and agencies and their functions were consolidated into Fiscal Service of Treasury Department by Reorg. Plan No. III of 1940, § 1(a), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees.

The function of disbursement of moneys of the United States exercised by any agency except War Department, Navy Department, and Panama Canal was transferred to the Treasury Department and together with the Office of Disbursing Clerk of that Department, was consolidated in a Division of Disbursement at the head of which is a Chief Disbursing Officer. See Ex. Ord. No. 6166, § 4, set out under section 901 of Title 5.

SECTION REFERRED TO IN D.C. CODE

This section is referred to in section 47–107 of the District of Columbia Code.

§ 492a. Check cashing and exchange transactions authorized for official and accommodation purposes

Subject to regulations promulgated pursuant to sections 492a to 492c of this title, disbursing officers of the United States are authorized, for official purposes, or for the accommodation of members of the Armed Forces and civilian personnel of the United States Government, veterans of the Armed Forces of the United States hospitalized or domiciled in institutions operated by the Veterans' Administration and other institutions operated by agencies of the United States Government, contractors engaged in United States Government projects and the personnel of such contractors, and personnel of authorized nongovernmental agencies operating with agencies of the United States, to cash and negotiate checks, drafts, bills of exchange, and other instruments payable in United States and foreign currencies, and to conduct exchange transactions involving United States and foreign currency and coin, checks, drafts, bills of exchange, and other instruments; and when satisfactory banking facilities are not available, disbursing officers of the United States in foreign countries are also authorized, for the accommodation of any person who is a United States citizen, to cash checks drawn on the Treasurer of the United States: *Provided*, That such checks are presented by the person to whose order they are drawn. Any official funds which are held by disbursing officers of the United States and which are available for expenditure may, with the approval of the head of the agency having jurisdiction over such funds, be utilized for these purposes.

(Dec. 23, 1944, ch. 716, § 1, 58 Stat. 921; June 16, 1953, ch. 115, 67 Stat. 61.)

AMENDMENTS

1953—Act June 16, 1953, broadened the check cashing and exchange authority, which had been limited to military, naval, and civilian personnel of the United States Government, and personnel of contractors and of authorized nongovernmental agencies operating with the Armed Forces, so as to embrace also (1) personnel of contractors and of authorized nongovern-

mental agencies operating abroad with other agencies of the Government apart from the Armed Forces, (2) contractors operating abroad with agencies of the Government, and (3) veterans of the Armed Forces hospitalized or domiciled in institutions operated by the Veterans' Administration or other Government agencies; and inserted the provision for cashing United States Treasurer's checks issued to United States citizens living abroad.

PROVISIONS AS PERMANENT

Section 4 of act Dec. 23, 1944, which was amended by act June 16, 1953, provided that the provisions of such act (sections 492a to 492c of this title) should terminate on June 30, 1954, was deleted by act June 29, 1954, ch. 414, 68 Stat. 322.

Prior to amendment by act June 16, 1953, section 4 of act Dec. 23, 1944, provided that it should be effective from and after December 7, 1941; and, as extended by Joint Res. Apr. 14, 1952, ch. 204, 66 Stat. 54, as amended by Joint Res. May 28, 1952, ch. 339, 66 Stat. 96; Joint Res. June 14, 1952, ch. 437, 66 Stat. 137; Joint Res. June 30, 1952, ch. 526, 66 Stat. 296; and as further extended by Joint Res. July 3, 1952, ch. 570, § 1(a)(16), 66 Stat. 332, as amended by Joint Res. Mar. 31, 1953, ch. 13, § 1, 67 Stat. 18, provided that the 1944 act should continue in force until six months after the termination of the national emergency proclaimed by the President on Dec. 16, 1950 by 1950 Proc. No. 2914, 15 F.R. 9029, set out as a note preceding section 1 of Title 50, Appendix, War and National Defense or such earlier date or dates as might be provided for by Congress, but in no event beyond July 1, 1953.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 492b, 492c of this title; title 22 section 2504.

§ 492b. Gains and losses resulting from exchange transactions; offsetting of deficiencies in accounts against gains

Any gains in the accounts of disbursing officers of the United States resulting from operations permitted by sections 492a to 492c of this title shall be paid into the Treasury as miscellaneous receipts. There are authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such amounts as may be necessary to adjust any deficiencies in the accounts of disbursing officers of the United States which may result from such operations. For the purposes of this section, the heads of agencies having jurisdiction over disbursing officers of the United States are authorized, on a fiscal year basis, to apply gains to offset deficiencies in the accounts of such disbursing officers.

(Dec. 23, 1944, ch. 716, § 2, 58 Stat. 921; June 16, 1953, ch. 115, 67 Stat. 62.)

AMENDMENTS

1953—Act June 16, 1953, added third sentence.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(6) of Pub. L. 94-274, Title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 492a of this title.

§ 492c. Rules and regulations; delegation of authority

The Secretary of the Treasury and, with the concurrence of the Secretary of the Treasury, the heads of other agencies having jurisdiction over disbursing officers of the United States are authorized respectively to issue such rules and regulations, governing the disbursing officers under their respective jurisdictions, as may be deemed necessary or proper to carry out the purposes of sections 492a to 492c of this title: *Provided*, That the Secretary of the Treasury may delegate to the head of any agency, subject to such terms and conditions as he may prescribe, authority to issue such rules and regulations governing disbursing officers who are officers or employees of such agency and exercise the function of disbursement pursuant to a delegation by the Secretary of the Treasury.

(Dec. 23, 1944, ch. 716, § 3, 58 Stat. 921; June 16, 1953, ch. 115, 67 Stat. 62.)

AMENDMENTS

1953—Act June 16, 1953, substituted "agencies" for "executive departments" in the text preceding the proviso, and added the proviso.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 492a, 492b of this title.

§ 492d. Payment to indorsees of Army officers' pay accounts

On and after Mar. 2, 1913 section 492 of this title shall not be construed as precluding officers of the Finance Department from drawing checks in favor of the person or institution designated by indorsement made on his monthly pay account by any officer of the Army if the pay account has been deposited for payment on maturity in conformity with such regulations as the Secretary of the Army may prescribe: *Provided*, That payment by the United States of a check on the indorsement of the indorsee specified on the pay account shall be a full acquittance for the amount due on the pay account.

(Mar. 2, 1913, ch. 93, 37 Stat. 710.)

CODIFICATION

Section was formerly classified to section 869 of Title 10, prior to the general revision and enactment of Title 10, Armed Forces, by act Aug. 10, 1956, ch. 1041, § 1, 70A Stat. 1.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 493. Officers permitted to keep funds for subsistence of the Army for payments of small amounts

Officers intrusted with the disbursement of funds for the subsistence of the Army may keep, at their own risk, in their personal possession for disbursement, such restricted amounts

of subsistence funds for facilitating payments of small amounts to public creditors as shall from time to time be authorized by the Secretary of the Army.

(Mar. 2, 1907, ch. 2511, 34 Stat. 1166.)

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 11, May 10, 1948; 25, Oct. 14, 1948, and 40 [App. B(85)], July 22, 1949.

§ 493a. Army officers permitted to keep receipts from sales and other sources for current expenditures

On and after August 1, 1953, without deposit to the credit of the Treasurer of the United States and withdrawal on money requisitions, receipts of public moneys from sales or other sources by officers of the Department of Defense on disbursing duty and charged in their official accounts, except receipts to be credited to river and harbor and flood-control appropriations, may be used by them as required for current expenditures, all necessary bookkeeping adjustments of appropriations, funds, and accounts to be made in the settlement of their disbursing accounts.

(Aug. 1, 1953, ch. 305, title VI, § 611, 67 Stat. 350.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SIMILAR PROVISIONS

The text of this section was taken from Department of Defense Appropriation Act, 1954, act Aug. 1, 1953. Similar provisions were contained in the following acts:

July 10, 1952, ch. 630, title VI, § 613, 66 Stat. 532.
Oct. 18, 1951, ch. 512, title VI, § 613, 65 Stat. 446.
Sept. 6, 1950, ch. 896, ch. X, title VI, § 615, 64 Stat. 753.
Oct. 29, 1949, ch. 787, title VI, § 618, 63 Stat. 1020.
June 24, 1948, ch. 632, 62 Stat. 651.
July 30, 1947, ch. 357, title I, § 1, 61 Stat. 551.
July 16, 1946, ch. 583, § 1, 60 Stat. 543.
July 3, 1945, ch. 265, § 1, 59 Stat. 386.
June 28, 1944, ch. 303, § 1, 58 Stat. 575.
July 1, 1943, ch. 185, § 1, 57 Stat. 349.
July 2, 1942, ch. 477, § 1, 56 Stat. 613.
June 30, 1941, ch. 262, § 1, 55 Stat. 369.
June 13, 1940, ch. 343, § 1, 54 Stat. 355.
Apr. 26, 1939, ch. 88, § 1, 53 Stat. 597.
June 11, 1938, ch. 347, § 1, 52 Stat. 646.
July 1, 1937, ch. 423, § 1, 50 Stat. 446.

CROSS REFERENCES

Use by officers of Navy, Marine Corps and Coast Guard of moneys for current expenditures, see section 495a of this title.

§ 493b. Payment of enlisted men in places having no paymaster

The Secretary of the Army is also authorized to arrange for the payment of the enlisted men serving at posts or places where no paymaster is on duty, by check or by currency, to be sent to them by mail or express, at the expense and risk of the United States.

(Feb. 27, 1893, ch. 168, 27 Stat. 479.)

CODIFICATION

Section was formerly classified to section 862a of Title 10, prior to the general revision and enactment of Title 10, Armed Forces, by act Aug. 10, 1956, ch. 1041, § 1, 70A Stat. 1.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 494. Acting disbursing officer in case of sickness or unavoidable absence of disbursing clerk or disbursing agent

In case of the sickness or unavoidable absence of any disbursing clerk or disbursing agent of any executive department, independent bureau, or office in Washington, District of Columbia, he may, with the approval of the head of the department, independent bureau, or office, in which said disbursing clerk or agent is employed, authorize the clerk of highest grade employed therein to act in his place, and to discharge all the duties by law or regulations of such disbursing clerk or agent. Such acting officer shall, moreover, for the time being, be subject to all the liabilities and penalties prescribed by law for the official misconduct in like cases, of the disbursing clerk or disbursing agent, respectively, for whom he acts.

(Mar. 4, 1909, ch. 299, § 8, 35 Stat. 1027; June 6, 1972, Pub. L. 92-310, title II, § 231(w), 86 Stat. 211.)

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to the bond of the acting disbursing officer and which provided that the bond of the principal of the office shall be held to cover and apply to the acts of the person appointed to act in his place and stead.

§ 495. Deposit of moneys with public depositary; receipts; postal revenues

Every person who shall have moneys of the United States in his hands or possession, and disbursing officers having moneys in their possession not required for current expenditure, shall pay the same to the Treasurer, or some public depositary of the United States, without delay, and in all cases within thirty days of their receipt. And the Treasurer or the public

depositary shall issue duplicate receipts for the moneys so paid, transmitting forthwith the original to the Secretary of the Treasury, and delivering the duplicate to the depositor: *Provided*, That postal revenues and debts due to the United States Postal Service shall be paid into the Treasury in the manner required by law.

(R.S. § 3621; May 28, 1896, ch. 252, § 5, 29 Stat. 179; May 29, 1920, ch. 214, § 1, 41 Stat. 654, 655.)

CODIFICATION

R.S. § 3621 is from act Mar. 3, 1857, ch. 114, § 3, 11 Stat. 249.

Upon its incorporation into the Code, references to the assistant treasurers in this section were omitted as superseded by act May 29, 1920.

AMENDMENTS

1896—Act May 28, 1896, amended section generally, and, among other changes, inserted "and disbursing officers having moneys in their possession not required for current expenditure" following "in his banks or possession" and added the proviso.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(*c*), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 495a. Use by officers of Navy, Marine Corps and Coast Guard of moneys for current expenditures

Without deposit to the credit of the Treasurer of the United States and withdrawal on money requisitions, receipts of public moneys from sales or other sources by officers of the Navy, Marine Corps, and Coast Guard on disbursing duty and charged in their official accounts may be used by them as required for current expenditures, all necessary bookkeeping adjustments of appropriations, funds, and accounts to be made in the settlement of their disbursing accounts.

(Aug. 2, 1946, ch. 756, § 25, 60 Stat. 856.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SIMILAR PROVISIONS

Similar provisions were contained in the following prior appropriation acts:

May 29, 1945, ch. 130, § 1, 59 Stat. 209.
June 22, 1944, ch. 269, § 1, 58 Stat. 309.
June 26, 1943, ch. 147, § 1, 57 Stat. 204.
Feb. 7, 1942, ch. 46, title I, 56 Stat. 64.
May 6, 1941, ch. 86, 55 Stat. 161.
June 11, 1940, ch. 313, title I, 54 Stat. 277.
May 25, 1939, ch. 149, § 1, 53 Stat. 769.
Apr. 26, 1938, ch. 175, § 1, 52 Stat. 235.
Apr. 27, 1937, ch. 140, 50 Stat. 107.
June 3, 1936, ch. 484, 49 Stat. 1409.
June 24, 1935, ch. 291, § 1, 49 Stat. 410.
Mar. 15, 1934, ch. 69, § 1, 48 Stat. 414.
Mar. 3, 1933, ch. 213, 47 Stat. 1532.
June 30, 1932, ch. 318, 47 Stat. 433

CROSS REFERENCES

Officers of Department of Defense permitted to keep receipts from sales and other sources for current expenditures, see section 493a of this title.

§ 496. Accounts

Except as otherwise provided, every officer or agent of the United States who receives public money which he is not authorized to retain as salary, pay, or emolument, shall render his accounts monthly. Such accounts, with the vouchers necessary to the correct and prompt settlement thereof, shall be sent by mail, or otherwise, to the bureau to which they pertain, within ten days after the expiration of each successive month, and, after examination there, shall be passed to the General Accounting Office for settlement. Disbursing officers of the Navy shall, however, render their accounts and vouchers direct to the General Accounting Office. In case of the nonreceipt at the General Accounting Office or proper bureau of any accounts within a reasonable and proper time thereafter, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of this section. Nothing contained in this section shall, however, be construed to restrain the heads of any of the departments from requiring such other returns or reports from the officer or agent, subject to the control of such heads of departments, as the public interest may require.

(R.S. § 3622; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249; July 31, 1894, ch. 174, § 12, 28 Stat. 209; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 3622 is from act July 17, 1862, ch. 199, § 1, 12 Stat. 593; Res. Mar. 2, 1867, No. 48, 14 Stat. 571; act July 15, 1870, ch. 295, § 15, 16 Stat. 334.

"Except as otherwise provided," was inserted by the Revisers in the 1926 general revision of the Code.

Upon incorporation into the Code, references to the Treasury and the accounting officers thereof contained in this section were changed to refer to the General Accounting Office to conform to section 44 of this title.

AMENDMENTS

1894—Act July 31, 1894, struck out a provision for an extension of time for the rendition of accounts.

1877—Act Feb. 27, 1877, substituted "departments" for "department" in the last sentence.

CROSS REFERENCES

Retention by agencies of accounts of accountable officers, contracts, vouchers or other documents, see section 67 of this title.

District accounting and disbursing offices of Foreign Service, see section 813 of Title 22, Foreign Relations and Intercourse.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 80c, 545 of this title; title 22 section 813.

§ 497. Time for rendering accounts

All disbursing officers of the United States shall render their accounts quarterly; and the Secretary of the Senate shall render his accounts as otherwise provided; but the General Accounting Office may direct any or all such accounts to be rendered more frequently when in its judgment the public interests may require.

(Aug. 30, 1890, ch. 837, § 4, 26 Stat. 413; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

The offices of the Auditors were abolished and their duties and powers were transferred to the General Accounting Office by act June 10, 1921.

§ 497a. Notification of deficiencies incurred by Federal officials

Whenever any deficiency is discovered in the accounts of any official of the United States or in the accounts of any officer disbursing or chargeable with public money, the accounting officers making such discovery shall notify immediately the head of the department having control over the affairs of such official or officer of the nature and amount of such deficiency.

(Pub. L. 92-310, title II, § 260, June 6, 1972, 86 Stat. 215.)

§ 498. Distinct accounts required

All officers, agents, or other persons receiving public moneys shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them.

(R.S. § 3623.)

CODIFICATION

R.S. § 3623 is from act Mar. 3, 1809, ch. 28, § 1, 2 Stat. 535.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 499. Disbursements under Army appropriation Acts

All officers, agents, or other persons receiving public moneys appropriated by any Army appropriation Act shall account for the disbursement thereof according to the several and distinct items of appropriation expressed in such Act.

(July 5, 1884, ch. 217, 23 Stat. 113.)

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 11, May 10, 1948; 25, Oct. 14, 1948; and 40 [App. B(86)], July 22, 1949.

ARMY APPROPRIATION ACTS

Army appropriations are now contained in the Department of Defense Appropriation Act.

§ 500. Payment of pressing obligations by certain disbursing officers

Whenever pressing obligations are required to be paid by a disbursing officer of the Quartermaster Corps, the Ordnance Corps, or the Corps of Engineers and there is an insufficient balance to his official credit under the proper appropriation or appropriations for the purpose, he is authorized to make payment from the total available balance to his official credit, provided sufficient funds under the proper appropriation or appropriations have been apportioned for the expenditure by the Quartermaster General, the Chief of Ordnance, or of the Chief of Engineers, as the case may be. When such disbursements are made the accounts of the disbursing officer shall show the charging of the proper appropriations, the balances under which will be adjusted by the disbursing officer on receipt of funds or by the General Accounting Office.

(Mar. 3, 1909, ch. 252, 35 Stat. 747, 750; Mar. 3, 1911, ch. 209, 36 Stat. 1056; Aug. 24, 1912, ch. 391, § 3, 37 Stat. 591; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section is a combination of separate provisions concerning the Quartermaster's Department and the Ordnance Department contained in act Mar. 3, 1909, ch. 252 and a provision concerning the Engineer Department contained in act Mar. 3, 1911.

Upon incorporation of these provisions into the Code a reference to the accounting officers of the Treasury was changed to refer to the General Accounting Office to conform to section 304 of act June 10, 1921, which is set out as section 44 of this title.

The Ordnance Department was designated the Ordnance Corps and the Engineer Department was designated the Corps of Engineers by act June 28, 1950, ch. 383, title III, § 306(a), 64 Stat. 269. Section 306 of act June 28, 1950 was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in section 3063 continued the Corps of Engineers and the Ordnance Corps as basic branches of the Army.

ABOLITION OF QUARTERMASTER GENERAL AND CHIEF OF ORDNANCE

The offices of Quartermaster General and Chief of Ordnance were abolished and their functions transferred to the Secretary of the Army, see Department of Defense Reorganization Order of Jan. 10, 1962, set out as a note under section 3036 of Title 10, Armed Forces.

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 11, May 10, 1948; 25, Oct. 14, 1948; and 40 [App. B(87)], July 22, 1949.

CROSS REFERENCES

Advances to disbursing officers and agents of Army on requisition of Secretary of the Army, see sections 536 to 538 of this title.

§ 501. Payment by disbursing officers; settlement of transactions of Corps of Engineers

In the settlement of transactions between appropriations under the Corps of Engineers, or between the Corps of Engineers and another

office or bureau of the Department of the Army, or of any other executive department of the Government, payment therefor shall be made by the proper disbursing officer.

(Apr. 27, 1914, ch. 72, 38 Stat. 369; June 4, 1920, ch. 227, subch. I, § 9, 41 Stat. 766.)

CODIFICATION

Words "of the Corps of Engineers or of the office, bureau, or department concerned" were omitted on authority of act June 4, 1920, ch. 227, § 9, 41 Stat. 766.

The Ordnance Department was designated the Ordnance Corps and the Engineer Department was designated the Corps of Engineers by act June 28, 1950, ch. 383, title III, § 306(a), 64 Stat. 269. Section 306 of act June 28, 1950 was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in section 3063 continued the Corps of Engineers and the Ordnance Corps as basic branches of the Army.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 502. Settlement of transactions of Signal Corps

In the settlement of transactions between appropriations under the Signal Corps, or between the Signal Corps and another office or bureau of the Department of the Army, or of any other executive department of the Government, payment therefor shall be made by the proper disbursing officer.

(Aug. 29, 1916, ch. 418, § 1, 39 Stat. 622; June 4, 1920, ch. 227, subch. I, § 9, 41 Stat. 766.)

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 503. Military Academy

In settling transactions between appropriations for the support of the United States Military Academy and other bureaus of the Department of the Army, or between the United States Military Academy and any other executive department of the Government, payment therefor shall be made by the disbursing officer.

(Aug. 11, 1916, ch. 314, 39 Stat. 504; June 4, 1920, ch. 227, subch. I, § 9, 41 Stat. 766.)

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 504. Army Medical Department

In the settlement of accounts between the appropriations of the Army Medical Department and those of any other branch of the Army Service, or any bureau or office of the Department of the Army, or any other executive department or establishment of the Government, payment thereof may be made by the proper disbursing officer.

(Mar. 4, 1915, ch. 143, § 1, 38 Stat. 1080; June 4, 1920, ch. 227, subch. I, § 9, 41 Stat. 766.)

CODIFICATION

The Army Medical Service was redesignated the Army Medical Department by Pub. L. 90-329, June 4, 1968, 82 Stat. 170. See section 3067 of Title 10, Armed Forces.

The Medical Department was designated the Army Medical Service by act June 28, 1950, ch. 383, title III, § 307, 64 Stat. 270. Section 307 of act June 28, 1950, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70 Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3067 to 3070 continued the Army Medical Service.

Words "of the Medical Department or of the branch of the Army service, office, bureau, department, or establishment concerned" were omitted on authority of act June 4, 1920, ch. 227, § 9, 41 Stat. 766.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§§ 504a, 504b. Omitted

CODIFICATION

Section 504a, act May 15, 1936, ch. 396, 49 Stat. 1275, validated payments made prior to May 15, 1936, to reserve officers promoted while on active duty.

Section 504b, act May 15, 1936, ch. 695, 49 Stat. 1274, which related to ratification and validation of payments to reserve officers on active duty for rental allowances was omitted from the Code as obsolete and superseded by former section 252 of Title 37, Pay and Allowances, which provides for the general allowances for rental quarters for men of the uniformed services. See section 403 of title 37.

§ 505. Suits to recover money from officers

Whenever any person accountable for public money neglects or refuses to pay into the Treasury the sum or balance reported to be due to the United States, upon the adjustment of his account, the Department of Justice shall institute suit for the recovery of the same, adding to the sum stated to be due on such account, the commissions of the delinquent, which shall be forfeited in every instance where suit is commenced and judgment obtained thereon, and an interest of 6 per centum per annum, from the time of receiving the money until it shall be repaid into the Treasury.

(R.S. § 3624; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Ex. Ord. No. 6166, § 5, June 10, 1933.)

CODIFICATION

R.S. § 3624 is from act Mar. 3, 1797, ch. 20, § 1, 1 Stat. 512.

Upon incorporation of section into the Code, words "First Comptroller of the Treasury" were changed to "General Accounting Office" to conform to section 304 of act June 10, 1921, which is set out as section 44 of this title.

TRANSFER OF FUNCTIONS

Function of prosecuting in the courts, claims and demands by the Government of the United States transferred to Department of Justice, see Ex. Ord. No. 6166, § 5, set out as note under section 901 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 506. Distress warrant; issuance

Whenever any collector of the revenue, receiver of public money, or other officer who has received the public money before it is paid into the Treasury of the United States, fails to render his account, or pay over the same in the manner or within the time required by law, it shall be the duty of the General Accounting Office to cause to be stated the account of such officer, exhibiting truly the amount due to the United States, and to certify the same to the General Counsel for the Department of the Treasury, who shall issue a warrant of distress against the delinquent officer, directed to the marshal of the district in which such officer resides. Where the officer resides in a district other than that in which his estate may be, which it is intended to take and sell, then such warrant shall be directed to the marshals of such districts, respectively.

(R.S. § 3625; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249; July 31, 1894, ch. 174, § 4, 28 Stat. 206; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; May 10, 1934, ch. 277, § 512, 48 Stat. 759; June 6, 1972, Pub. L. 92-310, title II, § 231(k), 86 Stat. 210.)

CODIFICATION

R.S. § 3625 is from acts May 15, 1820, ch. 107, § 2, 3 Stat. 592; May 29, 1830, ch. 153, § 1, 4 Stat. 414.

Words "the proper Auditor" were changed to "General Accounting Office" to conform to section 304 of act June 10, 1921, which is set out as section 44 of this title.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which required the distress warrant to be issued against the sureties of the delinquent officer, and substituted "Where the officer resides in a district other than that in which his estate may be" for "Where the officer and his sureties reside in different districts, or where they, or either of them, reside in a district other than that in which the estate of either may be".

1894—Act July 31, 1894 substituted "proper Auditor" for "First Comptroller of the Treasury (or the Commissioner of Customs, as the case may be)".

1877—Act Feb. 27, 1877 inserted "or the Commissioner of Customs, as the case may be".

REPEALS

Insofar as first clause of this section related exclusively to Internal Revenue it was repealed and incorporated in part as section 3975 of Title 26, Internal Revenue Code of 1939.

Section 3975 of the Internal Revenue Code, 1939, was repealed by section 7851 of Title 26, I.R.C. 1954, and is now covered by section 7803(d) of Title 26, I.R.C. 1954. For provision deeming a reference in other laws to a provision of I.R.C. 1939, also as a reference to corresponding provision of I.R.C. 1954, see section 7852(b) of Title 26, I.R.C. 1954.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The office of Solicitor of the Treasury was abolished and its powers and duties transferred to the General Counsel for the Department of the Treasury by act May 10, 1934.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 511, 516, 518, 520, 545 of this title.

§ 507. Distress warrant; content

The warrant of distress shall specify the amount with which such delinquent is chargeable, and the sums, if any, which have been paid.

(R.S. § 3626.)

CODIFICATION

R.S. § 3626 is from acts May 15, 1820, ch. 107, § 2, 3 Stat. 592; May 29, 1830, ch. 153, § 1, 4 Stat. 414.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 511, 516, 518, 520, 545 of this title.

§ 508. Execution of distress warrant against officer

The marshal authorized to execute any warrant of distress shall, by himself or by his deputy, proceed to levy and collect the sum remaining due, by distress and sale of the goods and chattels of such delinquent officer; having given ten days' previous notice of such intended sale, by affixing an advertisement of the articles to be sold at two or more public places in the town and county where the goods or chattels were taken, or in the town or county where the owner of such goods or chattels may reside. If the goods and chattels be not sufficient to satisfy the warrant, the same may be levied upon the person of such officer, who may be committed to prison, there to remain until discharged by due course of law.

(R.S. § 3627.)

CODIFICATION

R.S. § 3627 is from act May 15, 1820, ch. 107, § 2, 3 Stat. 593.

SECTION REFERRED TO IN OTHER SECTIONS

The section is referred to in sections 511, 514, 516, 518, 520, 545 of this title.

§ 509. Repealed. Pub. L. 92-310, title II, § 231(*l*), June 6, 1972, 86 Stat. 210

Section, R.S. § 3628, related to the execution of a distress warrant against the sureties of a delinquent finance officer.

§ 510. Levy to be lien

The amount due by any delinquent officer is declared to be a lien upon the lands, tenements, and hereditaments of such officer, from the date of a levy in pursuance of the warrant of distress issued against him, and a record thereof made in the office of the clerk of the district court of the proper district, until the same is discharged according to law.

(R.S. § 3629; June 6, 1972, Pub. L. 92-310, title II, § 231(m), 86 Stat. 210.)

CODIFICATION

R.S. § 3629 is from act May 15, 1820, ch. 107, § 2, 3 Stat. 593.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which declared that the amount due by any delinquent officer was a lien upon the lands, tenements, and hereditaments of the officer's sureties.

SECTION REFERRED TO IN OTHER SECTIONS

The section is referred to in sections 511, 514, 516, 518, 520, 545 of this title.

§ 511. Sale of lands regulated

For want of goods and chattels of a delinquent officer, sufficient to satisfy any warrant of distress issued pursuant to sections 506 to 510 of this title, the lands, tenements, and hereditaments of such officer, or so much thereof as may be necessary for that purpose, after being advertised for at least three weeks in not less than three public places in the county or district where such real estate is situate, before the time of sale, shall be sold by the marshal of such district or his deputy.

(R.S. § 3630; June 6, 1972, Pub. L. 92-310, title II, § 231(n), 86 Stat. 210.)

REFERENCES IN TEXT

Section 509 of this title, included in the reference to sections 506 to 510 in text, was repealed by Pub. L. 92-310, title II, § 231(*l*), June 6, 1972, 86 Stat. 210.

CODIFICATION

R.S. § 3630 is from act May 15, 1820, ch. 107, § 2, 3 Stat. 593.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to the sale of lands of the sureties of a delinquent officer.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 512, 514, 516, 518, 520, 545 of this title.

§ 512. Conveyance of lands

For all lands, tenements, or hereditaments sold in pursuance of section 511 of this title, the conveyance of the marshal or his deputy, executed in due form of law, shall give a valid title against all persons claiming under such delinquent officer.

(R.S. § 3631; June 6, 1972, Pub. L. 92-310, title II, § 231(o), 86 Stat. 210.)

CODIFICATION

R.S. § 3631 is from act May 15, 1820, ch. 107, § 2, 3 Stat. 593.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to the sureties of a delinquent officer.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 514, 516, 518, 520, 545 of this title.

§ 513. Disposal of surplus

All moneys which may remain of the proceeds of sales, after satisfying the warrant of distress, and paying the reasonable costs and charges of the sale, shall be returned to such delinquent officer.

(R.S. § 3632; June 6, 1972, Pub. L. 92-310, title II, § 231(p), 86 Stat. 210.)

CODIFICATION

R.S. § 3632 is from act May 15, 1820, ch. 107, § 2, 3 Stat. 593.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which permitted the return of any surplus to the surety of the delinquent officer.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 514, 516, 518, 520, 545 of this title.

§ 514. Failure of disbursing officer to account

Whenever any officer employed in the civil, military, or naval service of the Government, to disburse the public money appropriated for those branches of the public service, respectively, fails to render his accounts, or to pay over, in the manner and in the times required by law, or by the regulations of the department to which he is accountable, any sum of money remaining in his hands, it shall be the duty of the General Accounting Office to cause to be stated and certified the account of such delinquent officer to the General Counsel for the Department of the Treasury, who is authorized and required immediately to proceed against such delinquent officer, in the manner directed in sections 508 to 513 of this title.

(R.S. § 3633; July 31, 1894, ch. 174, § 4, 28 Stat. 206; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; May 10, 1934, ch. 277, title III, § 512, 48 Stat. 758; Sept. 6, 1966, Pub. L. 89-554, § 8, 80 Stat. 637.)

REFERENCES IN TEXT

Section 509 of this title, included in the reference to sections 508 to 513 in text, was repealed by Pub. L. 92-310, title II, § 231(*l*), June 6, 1972, 86 Stat. 210.

CODIFICATION

R.S. § 3633 is from acts May 15, 1820, ch. 107, § 3, 3 Stat. 594; May 29, 1830, ch. 153, § 1, 4 Stat. 414.

Upon incorporation of this section into the Code, words "proper auditor" were changed to "General Accounting Office" to conform to section 304 of act June 10, 1921, which is set out as section 44 of this title.

REPEALS

Act July 31, 1894, ch. 174, § 4, 28 Stat. 206, cited in the credits, was repealed by act Sept. 6, 1966, Pub. L. 89-554, § 8, 80 Stat. 637.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The office of Solicitor of the Treasury was abolished and its powers and duties transferred to the General Counsel for the Department of the Treasury by act May 10, 1934.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 516, 518, 520, 545 of this title.

§ 516. Extent of application of provision for distress warrants

All the provisions relating to the issuing of a warrant of distress against a delinquent officer shall extend to every officer of the Government charged with the disbursement of the public money, in the same manner and to the same extent as if he were described and enumerated in sections 506 to 520 of this title.

(R.S. § 3634; June 6, 1972, Pub. L. 92-310, title II, § 231(q), 86 Stat. 210.)

REFERENCES IN TEXT

Section 509 of this title, included in the reference to sections 506 to 520 in text, was repealed by Pub. L. 92-310, title II, § 231(*l*), June 6, 1972, 86 Stat. 210.

CODIFICATION

R.S. § 3634 is from act May 15, 1820, ch. 107, § 3, 3 Stat. 594.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which extended the distress warrant provisions to the sureties of a delinquent officer.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 518, 520, 545 of this title.

§ 517. Postponement of proceedings for nonaccounting

With the approval of the Secretary of the Treasury, the institution of proceedings by a warrant of distress may be postponed, for a reasonable time, in cases where, in his opinion, the public interest will sustain no injury by such postponement.

(R.S. § 3635.)

CODIFICATION

R.S. § 3635 is from act May 15, 1820, ch. 107, § 3, 3 Stat. 594.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 516, 518, 520, 545 of this title.

§ 518. Injunction to stay distress warrant

Any person who considers himself aggrieved by any warrant of distress issued under the provisions of sections 506 to 517 of this title may prefer a bill of complaint to any district judge of the United States, setting forth therein the nature and extent of the injury of which he complains; and thereupon the judge may grant an injunction to stay proceedings on such warrant altogether, or for so much thereof as the nature of the case requires. But no injunction shall issue till the party applying for it gives bond, with sufficient security, in a sum to be prescribed by the judge, for the performance of such judgment as may be awarded against him; nor shall the issuing of such injunction in any manner impair the lien produced by the issuing of the warrant. And the same proceedings shall be had on such injunction as in other cases, except that no answer shall be necessary on the part of the United States; and, if, upon dissolving the injunction, it appears to the satisfaction of the judge that the application for the injunction was merely for delay, the judge may add to the lawful interest assessed on all sums found due against the complainant such damages as, with such lawful interest, shall not exceed the rate of 10 per centum a year. Such injunction may be granted or dissolved by the district judge either in or out of court.

(R.S. § 3636.)

REFERENCES IN TEXT

Section 509 of this title, included in the reference to sections 506 to 517 in text, was repealed by Pub. L. 92-310, title II, § 231(*l*), June 6, 1972, 86 Stat. 210.

CODIFICATION

R.S. § 3636 is from act May 15, 1820, ch. 107, §§ 4, 5, 3 Stat. 595.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 516, 519, 520, 545 of this title.

§ 519. Proceedings on distress

When the district judge refuses to grant an injunction to stay proceedings on a distress warrant, as aforesaid in section 518 of this title, or dissolves such injunction after it is granted, any person who considers himself aggrieved by the decision in the premises may lay before the circuit justice, or circuit judge of the circuit within which such district lies, a copy of the proceeding had before the district judge; and thereupon the circuit justice or circuit judge may grant an injunction, or permit an appeal, as the case may be, if, in his opinion, the equity of the case requires it.

(R.S. § 3637; Mar. 3, 1911, ch. 231, § 289, 36 Stat. 1167.)

CODIFICATION

R.S. § 3637 is from acts May 15, 1820, ch. 107, §§ 4, 6, 3 Stat. 595; Apr. 10, 1869, ch. 22, § 2, 16 Stat. 44.

Upon incorporation of section into the Code, a provision concerning the proceedings to be had in the circuit court was omitted as obsolete in view of act Mar. 3, 1911, which abolished circuit courts.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 516, 520, 545 of this title.

§ 520. Rights of United States reserved

Nothing contained in the provisions of sections 506 to 520 of this title relating to distress

warrants shall be construed to take away or impair any right or remedy which the United States might have, by law, for the recovery of taxes, debts, or demands.

(R.S. § 3638.)

REFERENCES IN TEXT

Section 509 of this title, included in the reference to sections 506 to 520 in text, was repealed by Pub. L. 92-310, title II, § 201(*l*), June 6, 1972, 86 Stat. 210.

CODIFICATION

R.S. § 3638 is from act May 15, 1820, ch. 107, § 9, 3 Stat. 596.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 516, 545 of this title.

§ 521. Duties of officers as custodians of public moneys

The Treasurer of the United States, all depositaries designated in accordance with section 476 of this title, and those performing the duties of assistant treasurer, all collectors of the customs, all surveyors of the customs, acting also as collectors, all receivers of public moneys at the several land offices, all postmasters, and all public officers of whatsoever character, are required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper department or officer of the Government, to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by any law, or by any regulation of the Treasury Department made in conformity to law.

(R.S. § 3639; Aug. 24, 1912, ch. 391, § 3, 37 Stat. 591; Apr. 27, 1914, ch. 72, 38 Stat. 356; May 29, 1920, ch. 214, § 1, 41 Stat. 655; Sept. 21, 1922, ch. 356, title IV, § 523, 42 Stat. 974; June 17, 1930, ch. 497, title IV, § 523, 46 Stat. 740; June 25, 1948, ch. 646, § 1, 62 Stat. 909; June 6, 1972, Pub. L. 92-310, title II, § 231(r), 86 Stat. 210.)

CODIFICATION

R.S. § 3639 is from acts Aug. 6, 1846, ch. 90, § 6, 9 Stat. 60; July 3, 1852, ch. 54, § 7, 10 Stat. 12; Mar. 3, 1857, ch. 114, § 2, 11 Stat. 249; Apr. 21, 1862, ch. 59, § 5, 12 Stat. 382; Mar. 3, 1863, ch. 96, § 5, 12 Stat. 770; July 4, 1864, ch. 24, § 5, 13 Stat. 383; Feb. 18, 1869, ch. 33, § 4, 15 Stat. 271.

This section originally used the words "naval officers of customs" instead of "comptrollers of customs." Act Sept. 21, 1922, was the authority for the change. That act has been repealed by section 651(a)(1) of the Tariff Act of 1930, sections 651(a)(1) of act June 17, 1970, constituting section 1651 of Title 19, Customs Duties, but section 523 of that act, constituting section 1523 of Title 19 provided that naval officers of customs would continue to be known as comptrollers of customs.

Upon incorporation of section into the Code, a reference to Assistant Treasurers was changed to conform to section 476 of this title, the words "commissary general" were changed to "Quartermaster General" to conform to act Aug. 24, 1912, which consolidated the office establishments of the Quartermaster General, the Commissary General, and the Paymaster General into a single bureau to be known as the Quartermaster Corps, and act Apr. 27, 1914, providing that the title of the Chief of the Quartermaster Corps should be Quartermaster General of the Army.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which authorized the President to regulate and increase the sums for which bonds are required of all United States attorneys, collectors of customs, comptrollers of customs, surveyors of customs, Navy agents, Quartermaster General, registers of public lands, paymasters in the Army, and all other officers employed in the disbursement of the public moneys, under the direction of the Army or Navy Departments.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney". See section 541 of Title 28, Judiciary and Judicial Procedure, and Historical and Revision note thereunder.

TRANSFER OF FUNCTIONS

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise of the Bureau of Customs of the Department of the Treasury to which appointments were required to be made by the President with the advice and consent of the Senate were ordered abolished, with such offices to be terminated not later than Dec. 31, 1966, by Reorg. Plan No. 1, of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out in the Appendix to Title 5, Government Organization and Employees. All functions of the offices eliminated were already vested in the Secretary of the Treasury by Reorg. Plan No. 26 of 1950, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5.

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Functions of registers and receivers of land offices transferred to managers by Reorg. Plan No. 3 of 1946, § 403, eff. July 16, 1946, 11 F.R. 7875, 61 Stat. 1100, set out in the Appendix to Title 5.

DELEGATION OF FUNCTIONS

For delegation to the Secretary of the Treasury of authority vested in the President by this section, see Ex. Ord. No. 10289, September 17, 1951, 16 F.R. 9499, set out as a note under section 301 of Title 3, The President.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title; title 10 section 7605.

§ 522. Transfer of moneys from depositaries to Treasury

The Secretary of the Treasury may, except as provided in section 523 of this title, transfer the moneys in the hands of any depositary of public moneys to the Treasury of the United States to the credit of the Treasurer; and he may transfer moneys in the hands of one depo-

sitary to any other depositary, as the safety of the public moneys and the convenience of the public service shall seem to him to require.

(R.S. § 3640.)

CODIFICATION

R.S. § 3640 is from act Aug. 6, 1846, ch. 90, § 10, 9 Stat. 61.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 523. Postal deposits; transfer

The Postmaster General may transfer money belonging to the United States Postal Service between the Treasurer and designated depositaries, at his discretion, and as the safety of the public money and the convenience of the service may require.

(R.S. § 3641; May 29, 1920, ch. 214, § 1, 41 Stat. 655.)

CODIFICATION

R.S. § 3641 is from act June 8, 1873, ch. 335, § 56, 17 Stat. 292.

Upon incorporation of section into the Code, a reference to assistant treasurers was omitted as superseded by act May 29, 1920, which abolished the office of assistant treasurer at certain cities.

CHANGE OF NAME

The Postal Service has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 522, 545 of this title.

§ 524. Accounts of moneys belonging to United States Postal Service

Every depositary shall keep his account of the money paid to or deposited with him, belonging to the United States Postal Service, separate and distinct from the account kept by him of other public moneys so paid or deposited.

(R.S. § 3642.)

CODIFICATION

R.S. § 3642 is from act Aug. 6, 1846, ch. 90, § 10, 9 Stat. 61.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 525. Entry of each deposit, transfer, and payment

All persons charged by law with the safekeeping, transfer, and disbursement of the public moneys, other than those connected with the United States Postal Service, are required to keep an accurate entry of each sum received and of each payment or transfer.

(R.S. § 3643.)

CODIFICATION

R.S. § 3643 is from act Aug. 6, 1846, ch. 90, § 16, 9 Stat. 63.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 526. Public moneys in Treasury and depositaries subject to draft of Treasurer

All moneys paid into the Treasury of the United States shall be subject to the draft of the Treasurer. And for the purpose of payments on the public account the Treasurer is authorized to draw upon any of the depositaries, as he may think most conducive to the public interest and to the convenience of the public creditors. Each depositary so drawn upon shall make returns to the Treasury Department and United States Postal Service of all moneys received and paid by him, at such times and in such forms as shall be directed by the Secretary of the Treasury or the Postmaster General.

(R.S. § 3644.)

CODIFICATION

R.S. § 3644 is from act Aug. 6, 1846, ch. 90, § 10, 9 Stat. 61.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 527. Presentment of drafts

It shall be the duty of the Secretary of the Treasury to issue and publish regulations to enforce the speedy presentation of all Government drafts, for payment, at the place where payable, and to prescribe the time, according to

the different distances of the depositaries from the seat of Government, within which all drafts upon them, respectively, shall be presented for payment; and, in default of such presentation, to direct any other mode and place of payment which he may deem proper; but, in all these regulations and directions, it shall be his duty to guard, as far as may be against those drafts being used or thrown into circulation as a paper currency or a medium of exchange.

(R.S. § 3645.)

CODIFICATION

R.S. § 3645 is from act Aug. 6, 1846, ch. 90, § 31, 9 Stat. 65.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referrred to in section 545 of this title.

§ 528. Duplicates for lost, stolen, destroyed, mutilated or defaced checks

(a) Issuance of duplicates; bond of indemnity; liability for erroneous issuance

Except as provided in this section, whenever it is clearly proved to the satisfaction of the Secretary of the Treasury that any original check of the United States is lost, stolen, or wholly or partly destroyed, or is so mutilated or defaced as to impair its value to its owner or holder, the Secretary of the Treasury is authorized to issue to the owner or holder thereof against funds available for the payment of the original check a substitute showing such information as may be necessary to identify the original check, upon receipt and approval by the Secretary of the Treasury of an undertaking to indemnify the United States, in such form and amount and with such surety, sureties or security, if any, as the Secretary of the Treasury may require; but no such substitute shall be payable if the original check shall first have been paid: *Provided,* That nothing contained in this section shall be deemed to relieve any certifying officer or any disbursing officer of any liability to the United States on account of any payment resulting from the erroneous issuance of the original check.

(b) Exceptions

An undertaking of indemnity shall not be required under subsection (a) of this section in any of the following classes of cases except as provided in this subsection: (1) If the Secretary of the Treasury is satisfied that the loss, theft, destruction, mutilation, or defacement, as the case may be, occurred without fault of the owner or holder and while the check was in the custody or control of the United States (including the United States Postal Service when carrying mail for any officer, employee, agent or agency of the United States when performing services in connection with an official function of the United States, but not including the United States Postal Service when otherwise acting solely in its capacity as a public carrier of the mail), or of a person thereunto duly authorized as lawful agent of the United States, or while it was in the course of shipment effected pursuant to and in accordance with the regulations issued under the provisions of the Government Losses in Shipment Act [40 U.S.C. 721 et seq.]; (2) if substantially the entire check is presented and surrendered by the owner or holder and the Secretary of the Treasury is satisfied as to the identity of the check presented and that any missing portions are not sufficient to form the basis of a valid claim against the United States; (3) if the Secretary of the Treasury is satisfied that the original check is not negotiable and cannot be made the basis of a valid claim against the United States; (4) if the amount of the check is not more than $200; (5) if the owner or holder is the United States or an officer or employee thereof in his official capacity, a State, the District of Columbia, a Territory or possession of the United States, including the Commonwealth of the Philippine Islands, a municipal corporation or political subdivision of any of the foregoing, a corporation, the whole of whose capital is owned by the United States, a foreign government, or a Federal Reserve bank: *Provided, however,* That in any of the foregoing classes of cases the Secretary of the Treasury may require an undertaking of indemnity if he deems it essential to the public interest.

(c) Checks drawn on depositaries in foreign countries or United States Territories and possessions; liability for erroneous issuance

Notwithstanding the provisions of subsections (a) and (b) of this section whenever it is clearly proved to the satisfaction of the Secretary of the Treasury that any original check of the United States drawn on a depositary in a foreign country or a Territory or possession of the United States, including the Panama Canal Zone, is lost, stolen, or wholly or partly destroyed, or is so mutilated or defaced as to impair its value to its owner or holder, the drawer of the original check or such other officer or employee of the United States as may be authorized by the Secretary of the Treasury with the concurrence of the head of the department or agency upon whose behalf the original check was issued is authorized, prior to the close of the fiscal year next following the fiscal year in which the check was issued, to issue to the owner or holder thereof a substitute under current date showing such information as may be necessary to identify the original check, drawn against the account of the drawer of the original check or such other account as may be available for the payment of such substitute, upon the receipt and approval by the Secretary of the Treasury of an undertaking, to indemnify the United States, in such form and amount and with such surety, sureties, or security, if any, as the Secretary of the Treasury may require; but no such substitute shall be payable if the original check shall first have been paid. Nothing contained in this section shall be deemed to relieve any certifying officer or any disbursing officer of any liability to the United States on account of any payment resulting from the erroneous issuance of the original check.

(d) Rules and regulations

The Secretary of the Treasury shall have the power to make such rules and regulations as he may deem necessary for the administration of the provisions of this section.

(e) Repealed. Pub. L. 86-682, § 12(c), Sept. 2, 1960, 74 Stat. 708, eff. Sept. 1, 1960

(f) Payment of substitute check

Substitutes issued under this section drawn on the Treasurer of the United States shall be deemed to be original checks and payable under the same conditions as original checks.

(g) Definitions

The term "original check" wherever used in this section means any check, warrant, or other order for the payment of money, payable upon demand and not bearing interest, drawn by a duly authorized officer or agent of the United States, the District of Columbia, or the District Unemployment Compensation Board, on their behalf against an account or funds of the United States, the District of Columbia, or the District Unemployment Compensation Board, including instruments issued by any wholly owned or mixed-ownership Government corporation or by any entity owned or controlled by the United States, the funds of which are deposited and covered into the Treasury of the United States or deposited with the Treasurer of the United States, but does not include money, coins, or currency of the United States.

(h) Delegation and redelegation of authority

Any power, authority, or discretion conferred upon the Secretary of the Treasury by this section may be delegated by him, in whole or in part, subject to such terms and conditions as he may prescribe, to such individuals as he may designate within the Treasury Department or to the head of any other department or agency of the Government or of any Federal Reserve bank, and the head of such department or agency or Federal Reserve bank may, when such action is not inconsistent with the terms and conditions of the delegation by the Secretary of the Treasury, redelegate any power, authority, or discretion conferred upon him pursuant to this subsection to any officer or employee within such department, agency, or Federal Reserve Bank.

(R.S. § 3646; Feb. 16, 1885, ch. 123, 23 Stat. 306; Mar. 23, 1906, ch. 1129, 34 Stat. 84; June 19, 1906, ch. 3434, 34 Stat. 301; May 27, 1908, ch. 206, 35 Stat. 415; Feb. 23, 1909, ch. 174, 35 Stat. 643; Mar. 21, 1916, ch. 52, 39 Stat. 37; July 8, 1937, ch. 444, § 9, 50 Stat. 482; Aug. 10, 1939, ch. 665, §§ 5-7, 53 Stat. 1359; Dec. 3, 1945, ch. 515, § 1, 59 Stat. 592; Proc. No. 2695, eff. July 4, 1946, 11 F.R. 7876, 60 Stat. 1100; July 11, 1947, ch. 222, § 4, 61 Stat. 309; Mar. 10, 1952, ch. 97, 66 Stat. 22; Aug. 28, 1957, Pub. L. 85-183, §§ 4, 5, 71 Stat. 465; Sept. 2, 1960, Pub. L. 86-682, § 12(c), 74 Stat. 708; June 6, 1972, Pub. L. 92-310, title II, § 231(s), 86 Stat. 211.)

REFERENCES IN TEXT

The Government Losses in Shipment Act, referred to in subsec. (b), is act July 8, 1937, ch. 444, 50 Stat. 479, as amended, which is classified principally to chapter 15 (§ 721 et seq.) of Title 40, Public Buildings, Property, and Works. For complete classification of this Act to the Code, see Short Title note set out under section 721 of Title 40 and Tables volume.

CODIFICATION

R.S. § 3646 is from act Feb. 2, 1872, ch. 12, § 1, 17 Stat. 29.

References to the "Philippine Islands" in subsection (c) were omitted pursuant to Proc. No. 2695, which granted independence to the Philippines on July 4, 1946, under the authority of section 1394 of Title 22, Foreign Relations and Intercourse, and under which section Proc. No. 2695 is set out as a note.

Provisions in subsec. (g) of this section defining the term "original check" as used in subsec. (e) of this section have been omitted in view of the repeal subsec. (e).

AMENDMENTS

1972—Subsec. (a). Pub. L. 92-310, § 231(s)(1), eliminated from the proviso references to the sureties of a certifying or disbursing officer.

Subsec. (c). Pub. L. 92-310, § 231(s)(2), eliminated from the last sentence reference to the sureties of a certifying or disbursing officer.

1960—Subsec. (e). Pub. L. 86-682 repealed subsec. (e) which related to the issuance of substitute checks when an original check of the Post Office Department was lost, stolen or destroyed.

1957—Subsec. (a). Pub. L. 85-183, § 4, eliminated provisions which authorized issuance of substitute checks only during the period prior to the expiration of ten years from the date on which the original checks were issued, which required a transfer of the amount of the original checks from the account of the drawer or the account available for payment to a special deposit account, and which authorized issuance of substitute checks, without limitation of time, on account of public-debt obligations and transactions regarding the administration of banking and currency laws.

Subsec. (c). Pub. L. 85-183, § 5(a), substituted "prior to the close of the fiscal year next following the fiscal year in which the check was issued" for "prior to the expiration of ten years from the date on which the original check was issued".

Subsec. (e). Pub. L. 85-183, § 5(b), eliminated provisions which authorized issuance of substitute checks prior to the expiration of ten years from the date on which the original check was issued.

Subsec. (f). Pub. L. 85-183, § 5(c), eliminated provisions which declared that substitutes for checks issued on account of public-debt obligations and transactions regarding the administration of banking and currency laws should be payable directly by the Treasurer of the United States without limitation of time.

1952—Subsec. (e). Act Mar. 10, 1952, enabled the Postmaster General to issue duplicate checks or warrants, without requiring an indemnity bond, when such checks or warrants are lost, stolen, or destroyed.

1947—Subsec. (a). Act July 11, 1947, § 4(c), extended the authority of the Secretary of the Treasury to transfer the amount of an original check to ten years from the date of issuance instead of within the fiscal year following the fiscal year of issuance and inserted provision as to account available for payment.

Subsecs. (c) and (e). Act July 11, 1947, § 4(d), extended authority to issue substitute check to ten years from the date of original issuance instead of during fiscal year following fiscal year of issuance.

Subsec. (f). Act July 11, 1947, § 4(e), omitted reference to section 725t of this title which was repealed by section 4(a) of said act.

Subsec. (g). Act July 11, 1947, § 4(f), which inserted provision specifying wholly owned or mixed-ownership Government corporations in lieu of general reference to any corporation.

1945—Subsec. (a) amended generally by act Dec. 3, 1945.

Subsec. (b) amended by act Dec. 3, 1945, which amended entire subsec. generally.

Subsec. (c) added by act Dec. 3, 1945.

Subsec. (d), formerly subsec. (c), was relettered and reenacted without change by act Dec. 3, 1945.

Subsec. (e), formerly subsec. (d), was relettered, "(c), and (d)" was substituted for "and (d)" following "subsections (a), (b),", and "$100" was substituted for "$50" in proviso by act Dec. 3, 1945.

Subsec. (f), formerly subsec. (e), was relettered and amended generally by act Dec. 3, 1945.

Subsec. (g), formerly subsec. (f), amended by act Dec. 3, 1945, which relettered subsec. (f) to be subsec. (g) and substituted "subsection (e)" for "subsection (d)" following "as used in".

Subsec. (h) added by act Dec. 3, 1945.

1939—Subsec. (b). Act Aug. 10, 1939, amended clauses (1) to (5), generally.

Subsec. (g) amended generally by act Aug. 10, 1939.

EFFECTIVE DATE OF 1947 AMENDMENT

Effective date of act July 11, 1947, see section 5 of act July 11, 1947, set out as an Effective Date note under section 132 of this title.

EFFECTIVE DATE OF 1945 AMENDMENT

Section 3 of act Dec. 3, 1945, provided that this section should become effective on Dec. 1, 1945.

CHANGE OF NAME

The Post Office Department and the Postal Service have been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(c), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING OCTOBER 1, 1976

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning Oct. 1, 1976, for purposes of subsec. (c) of this section, see section 205(12) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 393, set out as a note under section 5532 of Title 5, Government Organization and Employees.

CROSS REFERENCES

Forged indorsements, settlement with payees of lost or stolen checks, see section 561 et seq. of this title.

Lost, destroyed, etc., interest-bearing security, see section 738a of this title.

Payment of unpaid checks from special-deposit account, see sections 132 and 134 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 134, 545 of this title; title 40 sections 722, 726, 728, 729.

§ 529. Advances of public moneys; prohibition against

No advance of public money shall be made in any case unless authorized by the appropriation concerned or other law. And in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and to the fulfillment of the public engagements. The President may also direct such advances as he may deem necessary and proper, to persons in the military and naval service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled cannot be regularly effected.

(R.S. § 3648; Aug. 2, 1946, ch. 744, § 11, 60 Stat. 809.)

CODIFICATION

R.S. § 3648 is from act Jan. 31, 1823, ch. 9, § 1, 9 Stat. 723.

AMENDMENTS

1946—Act Aug. 2, 1946, qualified first sentence to permit advances authorized by an appropriation or other law.

EXEMPTION OF FUNCTIONS

Functions authorized by Foreign Assistance Act of 1961, as amended, as exempt, see Ex. Ord. No. 11223, May 12, 1965, 30 F.R. 6635, set out as a note under section 2393 of Title 22, Foreign Relations and Intercourse.

INTERNATIONAL REFUGEE ORGANIZATION

Funds available for expenditure without regard to this section, see section 289c of Title 22, Foreign Relations and Intercourse.

CROSS REFERENCES

Advance payments for rent of offices in foreign countries by Bureau of Foreign and Domestic Commerce permitted notwithstanding this section, see section 531 of this title.

Advances of public money to various agencies of the Government, see sections 532, 534, 535, 536, 539, 550 of this title.

Advances to Bureau of Customs in foreign countries permitted notwithstanding this section, see section 529b of this title.

Construction of Air Engineering Development Center without regard to this section, see section 522 of Title 50, War and National Defense.

Definition of terms employed in this section, see section 5a of Title 41, Public Contracts.

Department of Agriculture employees stationed abroad, payment of official expenses in advance, see section 2231 of Title 7, Agriculture.

Flood control work, payment in advance to cooperating public agencies for services, see section 701-2 of Title 33, Navigation and Navigable Waters.

Foreign Service buildings construction, alteration and repair contracts to be negotiated and performed without regard to provisions of this section, see section 294 of Title 22, Foreign Relations and Intercourse.

Funds for cooperative Forest Service research excepted, see section 581i-1 of Title 16, Conservation.

International Health Research Act of 1960, making fellowship grants to public and nonprofit private institutions and agencies and individuals in participating foreign countries and contracts with such persons without regard to the provisions of the section, see section 2103 of Title 22, Foreign Relations and Intercourse.

Receipt, retention, and disbursement of public funds, waiver of requirements of existing law, see section 66c of this title.

Urban mass transportation grants, advance or progress payments on account of, notwithstanding this section, see section 1603 of Title 49, Transportation.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 529b, 529f, 530a, 531, 545 of this title; title 2 section 475; title 5 sections 3381, 4109, 5923, 5924; title 7 sections 427i, 1624; title 10 sections 2127, 2388, 6154, 7522; title 12 section 1701z-2; title 15 sections 634, 2056, 2451, 2609, 2626; title 16 sections 460*l*-1, 565a-1, 581i-1; title 18 section 4204, title 20 sections 959, 1221e-3, 2012, 2106; title 21 sections 360d, 360j; title 22 sections 289c, 294, 2103, 2179; title 33 section 1254; title 37 section 1006; title 40 section 462; title 42 sections 242m, 247d, 263d,

286d, 287b, 292f, 294t, 295f–4, 295g–9, 295g–10, 296k, 300c–11, 300c–21, 300c–22, 300d–5, 300e–2, 300e–3, 300u, 1453, 1456, 1857b, 1857b–1, 1870, 1961c–2, 3105, 4101, 4372, 4585, 6009; title 49 sections 66, 1353, 1603, 1604, 1638, 1643; title 50 sections 491, 502, 522; title 50 App. section 1918.

§ 529a. Repealed. Pub. L. 91–513, title III, § 1101(a)(3), Oct. 27, 1970, 84 Stat. 1291

Section, acts Mar. 28, 1928, ch. 266, § 1, 45 Stat. 374; 1940 Reorg. Plan No. III, § 1(a)(1), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231; Oct. 20, 1949, ch. 702, 63 Stat. 886, authorized the Commissioner of Narcotics to direct the advance of funds by the Fiscal Service of the Treasury Department in connection with the enforcement of the Narcotic Drug Import and Export Act.

Additional Repeals

Section 1 of act Aug. 7, 1939, ch. 566, 53 Stat. 1262, set out in the credit to this section prior to repeal of this section by section 1101(a)(3) of Pub. L. 91–513, was repealed by Pub. L. 91–513, title III, § 1102(n)(1), Oct. 27, 1970, 84 Stat. 1293.

Effective Date of Repeal

Repeal of section by Pub. L. 91–513 effective on the first day of the seventh calendar month that begins after the day immediately preceding the date of enactment of Pub. L. 91–513, which was approved on Oct. 27, 1970, see section 1105(a) of Pub. L. 91–513, set out as an Effective Date note under section 951 of title 21, Food and Drugs.

Savings Provisions

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of repeal of this section by section 1101 of Pub. L. 91–513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91–513, set out as an Effective Date note under section 171 of Title 21, Food and Drugs.

§ 529b. Advances for United States Customs Service in foreign countries

Section 529 of this title shall not apply to payments made for the United States Customs in foreign countries.

(May 6, 1939, ch. 115, title I, § 1, 53 Stat. 660.)

Change of Name

"United States Customs Service" was substituted for "Bureau of Customs" pursuant to Treasury Department Order 165–23, Apr. 4, 1973, 38 F.R. 13037.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Similar Provisions

The text of this section was taken from Treasury Department Appropriation Act, 1940, act May 6, 1939. Similar provisions were contained in the following acts:

Mar. 28, 1938, ch. 55, § 1, 52 Stat. 126.
May 14, 1937, ch. 180, title I, 50 Stat. 142.
June 23, 1936, ch. 725, § 1, 49 Stat. 1832.
May 14, 1935, ch. 110, § 1, 49 Stat. 222.

§ 529c. Enforcement of customs provisions

The Commissioner of Customs, with the approval of the Secretary of the Treasury, is authorized to direct the advance of funds by the Fiscal Service, Treasury Department, in connection with the enforcement of the customs laws.

(Mar. 28, 1928, ch. 266, § 2, as added Aug. 7, 1939, ch. 566, § 1, 53 Stat. 1263, and amended 1940 Reorg. Plan No. III, § 1(a)(1), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231.)

References in Text

The customs laws, referred to in text, are classified generally to title 19, Customs Duties.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The functions of the disbursement of money of all agencies, except as to the Department of the Army, Navy Department, and Panama Canal, were transferred to the Division of Disbursements in the Treasury Department by Ex. Ord. 6166, § 4, June 10, 1933, as amended by Ex. Ord. 6728, May 29, 1934, set out as a note under section 901 of title 5, Government Organization and Employees. The Division of Disbursement was consolidated in the Fiscal Service by Reorg. Plan No. III of 1940, § 1(a)(1), June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to title 5.

Section Referred to in Other Sections

This section is referred to in sections 529e, 529f of this title.

§ 529d. Certification of reason for advance

A certificate by the Commissioner of Customs stating the amount of an expenditure made from funds advanced and certifying that the confidential nature of the transaction involved renders it inadvisable to specify the details thereof or impracticable to furnish the payee's receipt shall be a sufficient voucher for the sum expressed to have been expended.

(Mar. 28, 1928, ch. 266, § 3, as added Aug. 7, 1939, ch. 566, § 1, 53 Stat. 1263, and amended Oct. 27, 1970, Pub. L. 91–513, title III, § 1102(n)(2), 84 Stat. 1293.)

Amendments

1970—Pub. L. 91–513 struck out reference to the Commissioner of Narcotics.

Effective Date of 1970 Amendment

Amendment by Pub. L. 91–513 effective on the first day of the seventh calendar month that begins after the day immediately preceding the date of enactment of Pub. L. 91–513, which was approved on Oct. 27, 1970, see section 1105(a) of Pub. L. 91–513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

Savings Provisions

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91–513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91–513, set out as a Savings Provisions note under section 171 of Title 21, Food and Drugs.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of

1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 529e, 529f of this title.

§ 529e. Payments for United States Customs Service in foreign countries; claims for reimbursement

The provisions of sections 529a and 529c to 529g of this title shall not affect payments made for the United States Customs Service in foreign countries, nor the right of any customs officer or employee to claim reimbursement for personal funds expended in connection with the enforcement of the customs laws.

(Mar. 28, 1928, ch. 266, § 4, as added Aug. 7, 1939, ch. 566, § 1, 53 Stat. 1263, and amended Oct. 27, 1970, Pub. L. 91-513, title III, § 1102(n)(3), 84 Stat. 1293.)

REFERENCES IN TEXT

Sections 529a and 529g of this title, referred to in the text, were repealed by sections 1101(a)(3) and 1101(a)(6), respectively, of Pub. L. 91-513, title III, Oct. 27, 1970, 84 Stat. 1291, 1292.

The customs laws, referred to in text, are classified generally to Title 19, Customs Duties.

AMENDMENTS

1970—Pub. L. 91-513 struck out references to narcotics officers and narcotics laws.

CHANGE OF NAME

"United States Customs Service" was substituted for "Bureau of Customs" pursuant to Treasury Department Order 165-23, Apr. 4, 1973, 38 F.R. 13037.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on the first day of the seventh calendar month that begins after the day immediately preceding the date of enactment of Pub. L. 91-513, which was approved on Oct. 27, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

SAVINGS PROVISIONS

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a Savings Provisions note under section 171 of Title 21, Food and Drugs.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 529f of this title.

§ 529f. Advances from available appropriations; rules and regulations

Advances pursuant to sections 529a and 529c to 529g of this title in connection with the enforcement of the customs laws may be made, notwithstanding the provisions of section 529 of this title, from the appropriations available for the enforcement of such laws. The Secretary of the Treasury is authorized to prescribe such rules and regulations concerning advances made pursuant to sections 529a and 529c to 529g of this title as are necessary or appropriate for the protection of the interests of the United States.

(Mar. 28, 1928, ch. 266, § 5, as added Aug. 7, 1939, ch. 566, § 1, 53 Stat. 1263, and amended Oct. 27, 1970, Pub. L. 91-513, title III, § 1102(n)(4), 84 Stat. 1293.)

REFERENCES IN TEXT

Sections 529a and 529g of this title, referred to in the text, were repealed by sections 1101(a)(3) and 1101(a)(6), respectively, of Pub. L. 91-513, title III, Oct. 27, 1970, 84 Stat. 1291, 1292.

AMENDMENTS

1970—Pub. L. 91-513 struck out reference to the enforcement of narcotics laws.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on the first day of the seventh calendar month that begins after the day immediately preceding the date of enactment of Pub. L. 91-513, which was approved on Oct. 27, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

SAVINGS PROVISIONS

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a Savings Provisions note under section 171 of Title 21, Food and Drugs.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 529e of this title.

§ 529g. Repealed. Pub. L. 91-513, title III, § 1101(a)(6), Oct. 27, 1970, 84 Stat. 1292

Section, act Mar. 28, 1928, ch. 266, § 6, as added Aug. 7, 1939, ch. 566, § 1, 53 Stat. 1263, directed that the term "narcotics laws", for purposes of the act of Mar. 28, 1928, the act of Aug. 2, 1937.

EFFECTIVE DATE OF REPEAL

Repeal of section by Pub. L. 91-513 effective on the first day of the seventh calendar month that begins after the day immediately preceding the date of enactment of Pub. L. 91-513, which was approved on Oct. 27, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

SAVINGS PROVISIONS

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of repeal of this section by section 1101 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a Savings Provisions note under section 171 of Title 21, Food and Drugs.

§ 529h. Omitted

CODIFICATION

Section, act Dec. 17, 1941, ch. 591, title III, 55 Stat. 819, authorized the Office of Scientific Research and Development to enter into contracts providing for payments in advance of the rendition of services or the delivery of the article contracted for. Such Office, which had been created by Ex. Ord. No. 8807, June 28,

1941, was terminated by Ex. Ord. No. 9913, Dec. 26, 1947, and all personnel, property, records, contracts, and funds were transferred to the National Military Establishment, effective Dec. 31, 1947.

§ 529i. Advances from Department of Defense appropriation for payments in compliance with laws of foreign countries, for rent, and for tuition

On and after July 13, 1955, section 529 of this title shall not apply in the case of payments made from appropriations to the Department of Defense, (1) to payments made in compliance with the laws of foreign countries or their ministerial regulations, (2) to payments for rent in such countries for such periods as may be necessary to accord with local custom, or (3) to payments made for tuition.

(July 13, 1955, ch. 358, title VI, § 602, 69 Stat. 314.)

§ 529j. Disbursements to armed forces of friendly foreign nations; executive agreements; reimbursements; reciprocity

Under regulations to be prescribed by the Secretary of Defense and the Secretary of the Treasury in their respective areas of responsibility, an officer of the Army, Navy, Air Force, Marine Corps, or Coast Guard accountable for public money may advance funds to cashiers, disbursing officers, or members of an armed force of a friendly foreign nation for the purpose of paying pay and allowances to those members or enabling that armed force to purchase necessary supplies and services. An advance may not be made under this section unless the President has entered into an agreement with the nation concerned which, in addition to any other provision that he considers necessary to carry out this section and to safeguard the interests of the United States, shall require the United States to be reimbursed for any funds so advanced and shall require the appropriate authority of that nation to advance funds to members of the Army, Navy, Air Force, Marine Corps, or Coast Guard of the United States on a reciprocal basis.

(Pub. L. 89-265, Oct. 19, 1965, 79 Stat. 989.)

§ 530. Omitted

CODIFICATION

Section, acts Mar. 3, 1905, ch. 1483, § 1, 33 Stat. 1182; Mar. 4, 1909, ch. 301, 35 Stat. 1054; Apr. 27, 1914, ch. 72, 38 Stat. 362; Mar. 3, 1915, ch. 83, 38 Stat. 929; Mar. 4, 1915, ch. 141, § 5, 38 Stat. 1049; June 7, 1924, ch. 292, § 1, 43 Stat. 533; June 12, 1930, ch. 470, 46 Stat. 580; July 3, 1930, ch. 863, §§ 1, 2, 46 Stat. 1016; June 28, 1950, ch. 383, title IV, § 402(j), 64 Stat. 273, which authorized advance payment for periodicals, magazines, newspapers and other publications was omitted. Provisions of this section which were based on act June 12, 1930, are transferred to section 530a of this title. Act Mar. 3, 1905, was repealed by act June 27, 1952, ch. 477, title IV, § 403(a)(9), 66 Stat. 279. Acts Mar. 4, 1909, Apr. 27, 1914, Mar. 3, 1915, Mar. 4, 1915, and June 7, 1924, were repealed by Pub. L. 87-91, § 2, July 20, 1961, 75 Stat. 211.

§ 530a. Payment in advance of subscription or other charges for newspapers, magazines, periodicals, and other publications

Subscription or other charges for newspapers, magazines, periodicals, and other publications for official use of any office under the Government of the United States or the municipal government of the District of Columbia may be paid in advance from appropriations available therefor, notwithstanding the provisions of section 529 of this title.

(June 12, 1930, ch. 470, 46 Stat. 580; July 20, 1961, Pub. L. 87-91, § 1, 75 Stat. 211.)

CODIFICATION

Section was formerly classified to section 118b of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1961—Pub. L. 87-91 inserted "or other" following "subscription" and substituted "periodicals, and other publications" for "and other periodicals".

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 11, May 10, 1948; 25, Oct. 14, 1948; and 40 [App. B (87)], July 22, 1949.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 530b of this title.

§ 530b. Definition

For the purposes of section 530a of this title, the term "other publications" shall include any publication printed, microfilmed, photocopied, or magnetically or otherwise recorded for auditory or visual usage.

(June 12, 1930, ch. 470, § 2, as added Dec. 22, 1974, Pub. L. 93-534, 88 Stat. 1731.)

§ 531. Payments for rent of offices in foreign countries

Section 529 of this title shall not apply to advance payments for rent of offices in foreign countries by the Bureau of Foreign and Domestic Commerce.

(Mar. 4, 1925, ch. 556, § 1, 43 Stat. 1327.)

TRANSFER OF FUNCTIONS

The functions of officers of the Department of Commerce and the functions of all agencies and employees of such Department were, with a few exceptions, transferred to the Secretary of Commerce, with power vested in him to authorize their performance or the performance of any of his functions by any of such officers, agencies, and employees, by Reorg. Plan No. 5 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1263, set out in the Appendix to Title 5, Government Organization and Employees. Through internal reorganization the functions of the former Bureau of Foreign and Domestic Commerce, referred to in text, have been reassigned to other offices of the Department of Commerce.

§ 532. Advances by United States marshals

Appropriations for salaries, fees, and expenses of marshals shall be available for advances to be made by United States marshals when authorized or approved by the Attorney General.

(Dec. 5, 1924, ch. 4, § 1, 43 Stat. 687.)

TRANSFER OF FUNCTIONS

Functions relating to disbursement by United States marshals which would otherwise have become functions of Treasury Department on July 1, 1940, by virtue of Ex. Ord. No. 6166, as amended, set out as a note under section 901 of Title 5, Government Organization and Employees, were transferred to and vested in Department of Justice to be exercised by United States marshals under supervision of Attorney General in accordance with existing statutes pertaining to those functions, by Reorg. Plan No. IV of 1940, § 3, eff. June 30, 1940, 5 F.R. 2421, 54 Stat. 1234, set out in the Appendix to Title 5. See also sections 13 to 15 of that plan for provisions relating to transfer of functions of department heads, records, property, personnel, and funds.

§ 533. Repealed. Pub. L. 92-310, title II, § 231(u), June 6, 1972, 86 Stat. 211

Section, act June 3, 1902, ch. 985, 32 Stat. 303, related to advances of public money from the appropriations for the Department of Agriculture to only certain bonded persons.

§ 534. Advances of public moneys to Forest Service for fighting forest fires in emergency cases

Advances of money under any appropriation for the Forest Service may be made to the Forest Service and by authority of the Secretary of Agriculture to chiefs of field parties for fighting forest fires in emergency cases and detailed accounts arising under such advances shall be rendered through and by the Department of Agriculture to the General Accounting Office.

(May 23, 1908, ch. 192, 35 Stat. 259; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; June 6, 1972, Pub. L. 92-310, title II, § 231(v), 86 Stat. 211.)

CODIFICATION

Section was a provision of the Agricultural Appropriation Act for the fiscal year 1909, act May 23, 1908.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which required chiefs of field parties to give bonds.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "Treasury Department" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 535. Advances from appropriation "Boundary Line, Alaska and Canada, and the United States and Canada"

Advances of money under the appropriation "Boundary line, Alaska and Canada, and the United States and Canada", may be made to the commissioner on the part of the United States and by his authority to chiefs of parties and accounts arising under advances shall be rendered through and by the commissioner on the part of the United States to the General Accounting Office as under advances made to chiefs of parties prior to March 2, 1921.

(Apr. 15, 1918, ch. 52, 40 Stat. 523; Mar. 2, 1921, ch. 113, § 1, 41 Stat. 1210; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; Apr. 29, 1926, ch. 195, title I, 44 Stat. 336; Feb. 24, 1927, ch. 189, title I, 44 Stat. 1185; Feb. 15, 1928, ch. 57, title I, 45 Stat. 70; Jan. 25, 1929, ch. 102, title I, 45 Stat. 1101; Apr. 18, 1930, ch. 184, title I, 46 Stat. 180; Sept. 6, 1966, Pub. L. 89-554, § 8(a), 80 Stat. 643; June 6, 1972, Pub. L. 92-310, title II, § 231(aa), 86 Stat. 212.)

CODIFICATION

Section is from the Diplomatic and Consular Service Appropriation Act of March 2, 1921. The same provisions were contained in act Apr. 15, 1918 and other prior acts.

Acts Apr. 29, 1926; Feb. 24, 1927; Feb. 15, 1928; Jan. 25, 1929; and Apr. 18, 1930, were appropriation acts for the fiscal years 1927, 1928, 1929, 1930, and 1931, respectively. These Acts made applicable boundary appropriations for the enumerated fiscal years.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which required chiefs of parties to give bonds.

1966—Pub. L. 89-554 eliminated provisions that related to traveling expenses of the commissioner.

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the Treasury Department" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 536. Advances to disbursing officers and agents under "Army accounts of advances"; amounts; use of

The Secretary of the Army may issue his requisitions for advances to disbursing officers and agents of the Army, under an "Army account of advances", not to exceed the total appropriation for the Army, the amount so advanced to be exclusively used to pay, upon proper vouchers, obligations lawfully payable under the respective appropriations.

(June 5, 1920, ch. 240, 41 Stat. 975.)

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order No. 25 [§ 1j], Oct. 14, 1948.

§ 537. Charge to proper appropriations

The amount so advanced shall be charged to the proper appropriations and returned to "Army account of advances" by pay and counterwarrant. The said charge, however, to particular appropriations shall be limited to the amount appropriated to each.

(June 5, 1920, ch. 240, 41 Stat. 975.)

§ 538. Adjustment of liabilities with account

The General Accounting Office shall declare the sums due from the several special appropriations upon complete vouchers, as prior to June 5, 1920, according to law; and said office shall adjust the said liabilities with the "Army account of advances."

(June 5, 1920, ch. 240, 41 Stat. 975; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the auditor for the War Department" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 539. Requisitions of Secretary of Navy for advances

The Secretary of the Navy may issue his requisitions for advances to disbursing officers and agents of the Navy under a "General account of advances", not to exceed the total appropriation for the Navy, the amount so advanced to be exclusively used to pay current obligations upon proper vouchers and "Pay of the Navy" shall be used only for its legitimate purpose, as provided by law.

(June 19, 1878, ch. 312, § 1, 20 Stat. 167.)

§ 540. How charged

The amount so advanced shall be charged to the proper appropriations, and returned to "General account of advances" by pay and counterwarrant; the said charge, however, to particular appropriations, shall be limited to the amount appropriated to each.

(June 19, 1878, ch. 312, § 2, 20 Stat. 167.)

§ 541. Settlement of accounts

The General Accounting Office shall declare the sums due from the several special appropriations upon complete vouchers according to law; and shall adjust the said liabilities with the "General account of advances."

(June 19, 1878, ch. 312, § 3, 20 Stat. 168; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

TRANSFER OF FUNCTIONS

"The General Accounting Office" was substituted for "the Fourth Auditor" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 542. Repealed. July 11, 1941, ch. 290, § 4, 55 Stat. 585

Section, act May 5, 1894, No. 24, 28 Stat. 582, related to partial payments on vessels for Treasury Department and liens for such payments.

§ 543. Exchange of funds restricted

No exchange of funds shall be made by any disbursing officer or agent of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than an exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means for his disbursements are furnished to him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished; or when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to law, and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation, and all the circumstances, accompanying the same, and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office, or restored to his trust and the performance of his duties, as the President may deem just and proper.

(R.S. § 3651.)

CODIFICATION

R.S. § 3651 is from acts Aug. 6, 1846, ch. 90, § 20, 9 Stat. 64; Feb. 22, 1862, ch. 33, § 1, 12 Stat. 345; July 11, 1862, ch. 142, § 1, 12 Stat. 532; Mar. 3, 1863, ch. 73, § 3, 12 Stat. 710; June 3, 1864, ch. 106, § 23, 13 Stat. 106.

This section, which was derived from act June 3, 1864, ch. 106, 13 Stat. 99, is part of the National Bank Act. See section 38 of Title 12, Banks and Banking.

TRANSFER OF FUNCTIONS

The functions of the disbursement of money of all agencies, except as to the Department of the Army, Navy Department, and Panama Canal, were transferred to the Division of Disbursements in the Treasury Department by Ex. Ord. 6166, § 4, June 10, 1933, as amended by Ex. Ord. 6728, May 29, 1934, set out as a note under section 901 of Title 5, Government Organization and Employees. The Division of Disbursement was consolidated in the Fiscal Service by Reorg. Plan No. III of 1940, § 1(a)(1), June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to title 5.

OPERATION OF DIPLOMATIC AND CONSULAR ESTABLISHMENTS ABROAD

Section 103 of act June 20, 1956, ch. 414, title I, 70 Stat. 304, provided that the exchange of funds for payment of expenses in connection with the operation of diplomatic and consular establishments abroad were not subject to the provisions of this section. Similar provisions were contained in acts June 3, 1948, ch. 400, title I, § 105, 62 Stat. 316; July 20, 1949, ch. 354, title I, § 105, 63 Stat. 456; Sept. 6, 1950, ch. 896, ch. III, title I, § 104, 64 Stat. 615; Oct. 22, 1951, ch. 533, title I, 65 Stat. 581; July 10, 1952, ch. 651, title I, § 104, 66 Stat. 555; Aug. 5, 1953, ch. 328, title I, § 103, 67 Stat. 371; July 2, 1954, ch. 456, title I, § 103, 68 Stat. 418; July 7, 1955, ch. 279, title I, § 103, 69 Stat. 269.

CROSS REFERENCES

Acceptance of Government checks by naval stores located abroad, see section 7605 of Title 10, Armed Forces.

Traveler's checks in national parks or national monuments, see section 17d of Title 16, Conservation.

Withdrawal of gold coins from circulation, see section 315b of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title; title 10 section 7605; title 16 section 17d; title 22 sections 2396, 2455, 2514, 2605; title 50 section 403f.

§ 544. Premium on sales of public moneys to be accounted for

No officer of the United States shall either directly or indirectly, sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security, not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security, in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office.

(R.S. § 3652.)

CODIFICATION

R.S. § 3652 is from act Aug. 6, 1846, ch. 90, § 21, 9 Stat. 65.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 545 of this title.

§ 545. Expenses of fiscal agents

The officers, respectively, whose duty it is made by sections 119, 472, 474, 475, 480 to 484, 487, 490, 492, 495, 496, 498, 505 to 529, 543 to 545, 547a, 548, and 549 of this title to receive, keep, or disburse the public moneys, as the fiscal agents of the Government, may be allowed any necessary additional expenses for fireproof chests or vaults, or other necessary expenses of collecting, safekeeping, transferring, or disbursing the moneys; but all such expenses of every character shall be first expressly authorized by the Secretary of the Treasury, whose directions upon all the above subjects, by way of regulation and otherwise, so far as authorized by law, shall be strictly followed by all the officers. But no part of the money appropriated for the purposes above mentioned shall be expended for clerical services or payment of employees of any nature or grade.

(R.S. § 3653; Aug. 7, 1882, ch. 433, 22 Stat. 312; Jan. 22, 1925, ch. 87, 43 Stat. 767.)

REFERENCES IN TEXT

Section 119 of this title, referred to in text, was repealed by act Dec. 3, 1945, ch. 515, § 2, 59 Stat. 594.

Sections 475, 481, and 509 of this title, referred to in text, were respectively repealed by Pub. L. 92-310, title II, § 231(h), (j), and (*l*), June 6, 1972, 86 Stat. 210.

Section 549 of this title, referred to in text, was repealed by act Aug. 2, 1956, ch. 887, § 4(a)(31), 70 Stat. 948.

CODIFICATION

R.S. § 3653 is from act Aug. 6, 1846, ch. 90, § 13, 9 Stat. 62.

Upon incorporation of section into the Code, word "clerks," which preceded "fire proof chests" in R.S. § 3653, was omitted as superseded by the provision incorporated in the second sentence. The word "collecting" was inserted preceding "safekeeping" to conform to the language of the appropriation for contingent expenses under R.S. § 3653, contained in act Jan. 2, 1925.

§ 546. Appropriations for construction of public buildings; disbursement

All disbursements of money appropriated for the construction of public buildings under the control of the Treasury Department shall be made by the Treasury Department at Washington, District of Columbia, except in cases of public buildings located so remote from the seat of government as to occasion hardship by undue delay in making payments to contractors. In every such exceptional case the Secretary of the Treasury may, in his discretion, require the collector of customs at or nearest the place where such building is being constructed to make the disbursement, as provided in section 5536 of title 5, but in such exceptional cases no additional compensation shall be paid to any collector of customs for disbursements made under this section; and no compensation or commissions shall be allowed for the disbursement of any appropriation for the construction, extension, enlargement, remodeling, or repairs of any public building under the control of the Treasury Department, except to disbursing agents appointed before March 4, 1911.

(Mar. 4, 1911, ch. 285, § 1, 36 Stat. 1387; June 6, 1972, Pub. L. 92-310, title II, § 231(y), 86 Stat. 212.)

CODIFICATION

"Section 5536 of title 5" was substituted for "section seventeen hundred and sixty-five of the Revised Statutes of the United States (5 U.S.C. 70)" on authority of Pub. L. 89-554, § 7(b), Sept. 6, 1966, 80 Stat. 631, the first section of which enacted Title 5, Government Organization and Employees.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to disbursing agents appointed before March 4, 1911 and who qualified by giving bonds.

TRANSFER OF FUNCTIONS

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise of the Bureau of Customs of the Department of the Treasury to which appointments were required to be made by the President with the advice and consent of the Senate were ordered abolished, with such offices to be terminated not later than December 31, 1966, by Reorg. Plan No. 1, of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out in the Appendix to Title 5, Government Organization and Employees. All functions of the offices eliminated were already vested in the Secretary of the Treasury by Reorg. Plan No. 26 of 1950, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5.

The functions of the disbursement of money of all agencies, except as to the Department of the Army, Navy Department, and Panama Canal, were transferred to the Division of Disbursements in the Treasury Department by Ex. Ord. 6166, § 4, June 10, 1933, as amended by Ex. Ord. 6728, May 29, 1934, set out as a note under section 901 of title 5. The Division of Disbursement was consolidated in the Fiscal Service by Reorg. Plan No. III of 1940, § 1(a)(1), June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to title 5.

The Public Buildings Administration was abolished by act June 30, 1949, ch. 288, 63 Stat. 378, and all functions were transferred to the General Services Administration.

Transfer of Public Buildings Branch of Procurement Division in the Treasury Department to the Federal Works Agency and to the Public Buildings Administration, see Reorg. Plan No. I of 1939, §§ 301, 303, eff. July 1, 1939, 4 F.R. 2729, 53 Stat. 1426, 1427, set out in the Appendix to Title 5.

§ 547. Disposition of trust funds received from foreign governments for citizens of United States

All moneys received by the Secretary of State from foreign governments and other sources, in trust for citizens of the United States or others, shall be deposited and covered into the Treasury.

The Secretary of State shall determine the amounts due claimants, respectively, from each of such trust funds, and certify the same to the Secretary of the Treasury, who shall, upon the presentation of the certificates of the Secretary of State, pay the amounts so found to be due.

Each of the trust funds covered into the Treasury as aforesaid is appropriated for the payment to the ascertained beneficiaries thereof of the certificates provided for in this section.

(Feb. 27, 1896, ch. 34, 29 Stat. 32.)

Cross References

Funds to be classified on books of Treasury as trust funds, see section 725s of this title.

Section Referred to in Other Sections

This section is referred to in title 20 section 225.

§ 547a. Investment of trust funds

All funds held in trust by the United States, and the annual interest accruing thereon, when not otherwise required by treaty, shall be invested in stocks of the United States, bearing a rate of interest not less than 5 per centum per annum.

(R.S. § 3659.)

Codification

R.S. § 3659 is from act Sept. 11, 1841, ch. 25, § 2, 5 Stat. 465.

Cross References

Classification, appropriation and disbursement of trust funds, see section 725s of this title.

Moneys received from foreign governments and other sources, in trust for citizens of United States or others, to be deposited and covered into the Treasury, see section 547 of this title.

Section Referred to in Other Sections

This section is referred to in section 545 of this title.

§ 548. Examination of depositaries

The Secretary of the Treasury is authorized to cause examinations to be made of the books, accounts, and money on hand, of the several depositaries; and for that purpose to appoint special agents, as occasion may require, with such compensation, not exceeding $6 per day and traveling expenses, as he may think reasonable, to be fixed and declared at the time of each appointment. The agent selected to make these examinations shall be instructed to examine as well the books, accounts, and returns of the officer, as the money on hand, and the manner of its being kept, to the end that uniformity and accuracy in the accounts, as well as safety to the public moneys, may be secured thereby.

(R.S. § 3649.)

Codification

R.S. § 3649 is from act Aug. 6, 1846, ch. 90, § 11, 9 Stat. 62.

Section Referred to in Other Sections

This section is referred to in section 545 of this title.

§ 549. Repealed. Aug. 2, 1956, ch. 887, § 4(a)(31), 70 Stat. 948

Section, R.S. § 3650; acts May 29, 1920, ch. 214, § 1, 41 Stat. 655; Sept. 21, 1922, ch. 356, title IV, § 523, 42 Stat. 974; June 17, 1930, ch. 497, title IV, § 523, 46 Stat. 740, directed the comptrollers of customs and surveyors, registers of land offices, and superintendents of mints to examine the books and accounts of their depositaries, collectors, and treasurers and to make a report to the Secretary of the Treasury. Such functions are now performed by the Comptroller General and covered by section 41 et seq. of this title.

§ 550. Advances to National Ocean Survey

Advances of money from available appropriations may be made to the National Ocean Survey and by authority of the Director thereof to chiefs of parties and accounts arising under such advances shall be rendered through and by the disbursing officer of the National Ocean Survey to the General Accounting Office as under advances made to chiefs of parties prior to July 1, 1918.

(July 1, 1918, ch. 113, § 1, 40 Stat. 688; June 5, 1920, ch. 235, § 1, 41 Stat. 929; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24; June 6, 1972, Pub. L. 92-310, title II, § 231(z), 86 Stat. 212.)

Codification

Section was a provision of the Sundry Civil Appropriation Act of July 1, 1918.

Amendments

1972—Pub. L. 92-310 eliminated provisions which required chiefs of parties to give bonds.

Change of Name

The Coast and Geodetic Survey was consolidated with the National Weather Bureau in 1965 to form the Environmental Science Services Administration by Reorg. Plan No. 2 of 1965, eff. July 13, 1965, 30 F.R. 8819, 79 Stat. 1318. The Environmental Science Services Administration was abolished in 1970 and its personnel, property, records, etc., were transferred to the National Oceanic and Atmospheric Administration by Reorg. Plan No. 4 of 1970, eff. Oct. 3, 1970, 35 F.R. 15627, 84 Stat. 2090. By order of the Acting Associate Administrator of the National Oceanic Atmospheric Administration, 35 F.R. 19249, Dec. 19, 1970, the Coast and Geodetic Survey was redesignated the National Ocean Survey. See notes under section 311 of Title 15, Commerce and Trade.

Transfer of Functions

"The General Accounting Office" was substituted for "the Treasury Department" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

§ 551. Use of public moneys for expenses of conventions or other assemblages

Unless specifically provided by law, no moneys from funds appropriated for any purpose shall be used for the purpose of lodging, feeding, conveying, or furnishing transportation to, any conventions or other form of as-

semblage or gathering to be held in the District of Columbia or elsewhere. This section shall not be construed to prohibit the payment of expenses of any officer or employee of the Government in the discharge of his official duties.

(Feb. 2, 1935, ch. 4, 49 Stat. 19.)

CROSS REFERENCES

4–H Boys and Girls Clubs to be allowed necessary expenses for assemblages notwithstanding this section, see section 552 of this title.

Payment of travel, subsistence and other expenses of government employees incident to attendance at meetings under government employees' training program, see section 4101 et seq. of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 552 of this title; title 42 section 3764.

§ 552. Use of public moneys for expenses of 4–H Boys and Girls Club

Nothing contained in section 551 of this title shall be construed to prohibit the Secretary of Agriculture from paying the necessary expenses for assemblages of the 4–H Boys and Girls Clubs, called by the Secretary of Agriculture in the District of Columbia or elsewhere, in the furtherance of the cooperative extension work of the Department.

(June 17, 1935, ch. 271, 49 Stat. 387.)

§ 553. Special account for grants of Department of Health, Education, and Welfare; reports

There is hereby established on the books of the Treasury an account or accounts without fiscal year limitation. There shall be deposited in such account, to the extent provided by the Secretary of Health, Education, and Welfare or his designee, all or part of any grant awarded by the Secretary or any other officer or employee of the Department of Health, Education, and Welfare. Payments of any such grant shall from time to time be made to the grantee from such account or accounts, subject to such limitations relating to fund accumulation as the Secretary may prescribe, to the extent needed to carry out the purposes of any such grant. Such reports as the Secretary or other officer awarding the grant may find necessary to assure expenditure of funds for the purpose of and in accordance with the terms and conditions of the grant shall be made to the Secretary or such officer by any such grantee.

(Pub. L. 89–105, § 6, Aug. 4, 1965, 79 Stat. 430.)

§ 554. Removal of office

Whenever any public office is removed by reason of sickness which may prevail in the town or city where it is located, a particular account of the cost of such removal shall be laid before Congress.

(R.S. § 1776.)

CODIFICATION

R.S. § 1776 is from act Apr. 21, 1806, ch. 41, § 6, 2 Stat. 397.

Section was formerly classified to section 88 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89–554, § 1, Sept. 6, 1966, 80 Stat. 378.

SUBCHAPTER II—CHECK FORGERY INSURANCE FUND

§ 561. Creation of fund; appropriations

There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, the sum of $50,000, to be available until expended, to be used by the Treasurer of the United States, under the direction of the Secretary of the Treasury, for making settlement with the payees and special indorsees of certain checks drawn on the Treasurer of the United States, as hereinafter provided. There is further authorized to be appropriated from time to time such additional sums as may be necessary for such purpose. There shall be on deposit with the Treasurer of the United States in a special deposit account a revolving fund, to be known as the check forgery insurance fund (hereinafter referred to as "the fund"), to be composed of the sum of $50,000 and such further sums as may hereafter be appropriated from time to time, together with all recoveries deposited to the credit of the fund as hereinafter provided.

(Nov. 21, 1941, ch. 489, § 1, 55 Stat. 777.)

EFFECTIVE DATE

Section 6, formerly § 5 of act Nov. 21, 1941, renumbered by Pub. L. 93–539, § 1(a), Dec. 22, 1974, 88 Stat. 1738, provided as follows: "This Act [this subchapter] shall take effect on the sixtieth day following the date of its enactment [Nov. 21, 1941]."

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 562. Payments from fund to payees, etc., of lost or stolen checks on United States paid on forged indorsements

Whenever it is established (a) that any check heretofore or hereafter drawn on the Treasurer of the United States has been lost or stolen, without the fault of the payee or a holder who is a special indorsee and whose indorsement is necessary to the further negotiation of such check, (b) that such check has thereafter been negotiated and paid by the Treasurer on a forged indorsement of the payee's or special indorsee's name, (c) that the payee or special indorsee has not participated either directly or indirectly in the proceeds of such negotiation or payment, and (d) that reclamation from the forger or transferees or parties on such check subsequent to the forgery has been or may be delayed or be unsuccessful, the Treasurer of the United States is authorized and directed to draw on the fund prior to reclamation to pay such payee or special indorsee the amount of such check, without interest.

(Nov. 21, 1941, ch. 489, § 2, 55 Stat. 777.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of

1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

CROSS REFERENCES

Duplicates for lost, stolen, mutilated, etc., checks, see section 528 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 563a of this title.

§ 563. Criminal or civil liability of forger and subsequent indorsers; deposit of collections

Nothing contained in this subchapter shall be construed to relieve the forger from civil or criminal liability, nor to relieve any transferee or party on such check subsequent to the forgery from liability on his express or implied guaranty of prior indorsements, or liability to make refund to the Treasurer of the United States, and all amounts received by the Treasurer by way of reclamation from such persons, or other persons making repayment on behalf of such persons, to the extent that such amounts are necessary to reimburse the fund for payments made to payees or special indorsees therefrom shall forthwith be deposited to the credit of the fund and shall be available for the purposes thereof.

(Nov. 21, 1941, ch. 489, § 3, 55 Stat. 778.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTION

This section is referred to in section 563a of this title.

§ 563a. Payments from fund to payees or special indorsees of checks drawn on and paid by designated depositaries

The Secretary of the Treasury is authorized to make available to accountable officers of the United States sums in the fund to pay a payee or special indorsee of a check drawn on and paid by a designated depository of the United States the amount of the check, without interest, where it is established, in accordance with regulations promulgated under section 564 of this title, that the conditions specified in section 562 of this title, except as they pertain to the Treasurer of the United States, have been fulfilled. Notwithstanding the provisions of section 724 of this title, where such check was payable in a foreign currency the accountable officer may be authorized to make payment in that foreign currency. The liability and restoration provisions of section 563 of this title shall apply with respect to checks drawn on designated depositaries, except that recoveries of foreign currency shall be used, as required, to reimburse either the foreign currency fund or account or the check forgery insurance fund, whichever account or fund is charged when settlement is made with the payee or indorsee.

(Nov. 21, 1941, ch. 489, § 4, as added Dec. 22, 1974, Pub. L. 93-539, § 1(b), 88 Stat. 1738.)

§ 564. Rules and regulations

The Secretary of the Treasury shall have the power to make such rules and regulations as he may deem necessary or proper for the administration of the provisions of this subchapter.

(Nov. 21, 1941, ch. 489, § 5, formerly § 4, 55 Stat. 778, renumbered Dec. 22, 1974, Pub. L. 93-539, § 1(a), 88 Stat. 1738.)

SECTION REFERRED TO IN OTHER SECTION

This section is referred to in section 563a of this title.

SUBCHAPTER III—NONESSENTIAL FEDERAL EXPENDITURES

§ 571. Repealed. Pub. L. 93-344, title II, § 202(e)(2), July 12, 1974, 88 Stat. 304

Section, acts Sept. 20, 1941, ch. 412, title VI, § 601, 55 Stat. 726; Oct. 21, 1965, Pub. L. 89-284, title VI, § 601, 79 Stat. 1026, provided for the creation of the Joint Committee on Reduction of Nonessential Federal Expenditures. For abolition of the Joint Committee and for transfer of the duties, functions, and personnel of the Joint Committee to the Congressional Budget Office, see section 602 of Title 2, The Congress.

EFFECTIVE DATE OF REPEAL

Repeal effective on the day on which the first Director of the Congressional Budget Office is appointed under section 601(a) of Title 2, The Congress, see section 905(b) of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

CHAPTER 11—APPROPRIATIONS

SUBCHAPTER I—GENERAL PROVISIONS

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581. Contents of proposed appropriations and statements of expenditures and estimates; information as to personal services and other objects; waiver.
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581b. Prior approval by agency head of requests for legislation authorizing appropriations.
581c. Adjustment of appropriations in connection with reorganizations.
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(b) Transfer of functions between departments or establishments.
581c-1. Repealed.
581d. Adjustment of appropriations in connection with unpaid and overpaid balances in individual pay accounts.
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623. Elimination of unnecessary words from estimates.
624. Statements accompanying estimates.
625, 626. Repealed.
627. Construction of appropriation Acts.
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628-1. Withdrawal of funds from one appropriation account for credit to a working fund or to another account.
628a. Accounting adjustments between appropriations.
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632, 633. Repealed.
634. Appropriations for Navy controlled by Secretary; for bureaus kept separately.
634a. Repealed.
634b, 635. Omitted.
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638. Restrictions upon appropriations for ordnance or ordnance material or material purchased therewith.
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(a) Purchase or hire of vehicles.
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(c) Maximum purchase price of vehicles; determination of completely equipped vehicle; purchase of additional systems and equipment; use for official purposes; penalties.
(d) Repealed.
(e) Definition of purchase.
638a–1. Purchase, maintenance, and repair of passenger motor vehicles by United States Capitol Police.
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638c. Maximum purchase price of motor vehicles; exceptions.
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638e. Field work of Department of Agriculture.
638f. Department of Defense.
639. Repealed.
640. Clothing and small-stores fund.
640a. Clothing and small-stores fund credited with proceeds of sale.
640b. Omitted.
641. Repealed.
642. "Naval Supply Account"; purchases charged to; payments from "General Account of Advances", returned.
643. Permanent special working fund; charges against and credits to.
644. Naval stock fund; charges against.
644a. Printing stock catalogue.
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645a. Omitted.
646. Overhead charges charged against appropriations.
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648, 649. Repealed.
649a. Appropriations of Air Force, Army, and Navy available for pay and allowances of prisoners of war and similar persons.
649b. Repealed.
649c. Availability of military appropriations for military equipment and supplies, construction of public works, and research and development.
650. Repealed.
650a. Appropriations for travel of personnel to be charged with expenses of personnel relieved from duty while traveling under orders.
650b, 650c. Transferred.
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655. Repealed.
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657. Repealed.
658. Expenses of manufacturing operations by Chief of Ordnance charged against appropriations therefor.
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664. Repealed.
665. Appropriations
(a) Expenditures or contract obligations in excess of funds prohibited.
(b) Voluntary service forbidden.
(c) Apportionment of appropriations; reserves; distribution; review.
(d) Officers controlling apportionment or reapportionment.
(e) Apportionment necessitating deficiency or supplemental estimates.
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(g) Administrative division of apportionment; simplification of system for subdividing funds.
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665b. Litigation involving right to unexpended funds returned to general fund of the Treasury.
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667. Omitted.
668. Contracts for fuel by Secretary of the Army without regard to current fiscal year.
668a. Metered services extended beyond fiscal year, appropriation chargeable.
669. Apportionment of contingent fund of departments to offices and bureaus.
670. Footing of paragraphs to determine amount appropriated.
671. Appropriations for contingent expenses of Congress; restrictions.
671a. Repealed.
672. Expenses of commissions and inquiries.
673. Use of public moneys or appropriations for compensation or expenses of commission; details from executive departments to such commission prohibited.
674 to 678. Repealed.
679. Expenditure from appropriations for private telephone service.
680. Private telephone service; construction of locks and dams; limitation.
680a. Long-distance telephone tolls; payment from appropriations.
681. Repealed.
682. Appropriations for public buildings available until completion of work.
683, 684. Repealed.
685. Lighthouses.
685a. Federal services for District government and District services for Federal Government.
(a) Statement of purposes; agreement for services: negotiation, approval by Director of Federal Office of Management and Budget and Mayor of District, actual cost basis of rates or charges.
(b) Reciprocal delegation of functions.
(c) Appropriations of Federal Government and District government for payment of costs; services of Chief of Metropolitan Police on nonreimbursable basis.
686. Purchase of supplies, equipment or services by one government bureau or department from another bureau or department.
(a) Payment; adjustments; exception; purchase from private agencies.

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(b) Special working funds.
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686–1. Available period of funds withdrawn and credited.
686–2. Expenditures for telegraph and telephone communication.
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(a) Disposition of funds transferred prior to June 30, 1932.
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(c) Provisions as additions to laws relating to working funds.
686c to 688. Repealed.
689. Appropriations under control of Architect of Capitol; availability for expenses of advertising.
690. Repealed.
691. Independent offices appropriations available for expenses of certain committees, boards, and interagency groups.
692. Department of Interior appropriations; availability for certain administrative expenses.
693. Contingent expenses of Department of Interior available for payment of property damages.
693a. Justice Department appropriations; availability for payment of litigation expenses.
694, 695. Repealed.
696. Limitation on use of appropriations by agencies or instrumentalities; existence of agencies, etc.; performance of functions of barred agencies, etc., by other agencies.
697. Executive branch appropriations; availability for discharge of national defense responsibilities; transfer between appropriations or allocations.
698. Appropriations for pay of Army National Guard or Air National Guard; pay and allowances for Chief of the National Guard Bureau and officers ordered to active duty.
698a. Disbursement and accounting.
699. National Aeronautics and Space Administration appropriations; availability of certain appropriations without fiscal year limitation.
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699b. Citizenship requirement for federal employees compensated from appropriated funds.
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701. Accounting procedure.
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(b) Time for transfer of obligated balances and for withdrawal of unobligated balances.
(c) Definition of obligated and unobligated balance; collections received after transfer of obligated balance.
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704. Omitted.
705. Merger of obligated balances for definite periods.
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707. Applicability to appropriations for District of Columbia or for disbursal by Secretary of the Senate or Clerk of the House of Representatives.
708. Authorized exceptions.

SUBCHAPTER III—PERMANENT ANNUAL APPROPRIATIONS

711. Permanent indefinite appropriations.

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(1) Consular receipts.
(2) Interest on public debt.
(3) Refunding moneys erroneously received and covered.
(4)–(11) Repealed.
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(12) Soldiers' Home.
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NAVY DEPARTMENT

(14) Indemnity for lost clothing.
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(16) Deposits for surveying public lands.
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(18) Indemnity for swamp lands for States.
(19) Refunding money for lands erroneously sold.
(20) Payment of interest to North Carolina Cherokees.

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(21) Smithsonian Institution.
(22) Payment of interest costs on obligations guaranteed by Secretary of Housing and Urban Development.
(23) Payments under contracts entered into pursuant to section 1453(b) of Title 42.

712. Repealed.
712a. Balances of appropriations; expenditures.
712b to 716. Repealed.
717. Reappropriation to other purpose construed as new appropriation.
718. Appropriations in annual appropriation Acts not permanent.
719. Repealed.
720. Proceeds of sales of material.
721. Payments of appropriations for charitable purposes.
722. Term of service of Members of Congress as trustees or directors of corporations or institutions appropriated for.
723. Appropriations for advance planning of public works.
723a. Public works advanced planning; reports to Armed Services Committees.
724. Utilization of foreign credits authorized in general appropriation Acts.
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SUBCHAPTER IV—PERMANENT APPROPRIATIONS REPEAL

Sec.
725. Permanent Appropriations Repeal Act; appropriations repealed.
725a. Permanent appropriations repealed; annual appropriations from general fund of Treasury; postal fund; meat inspection laws.
725b. Permanent or continuing appropriations repealed; certification of claims accruing on or after July 1, 1935.
725c. Receipts credited to appropriations accounts deposited into Treasury as miscellaneous receipts.
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725e. Patents and Trademark Office.
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725g. Army Recreation Fund.
725h. Navy Pension Fund.
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725l to 725n. Omitted.
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725p. Moneys of individuals whose whereabouts are unknown.
725p-1. Payments of unclaimed moneys; appropriations.
725q. Refund of moneys erroneously received and covered.
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725q-1a. Refunds of certain collections; appropriations.
725q-2. Refund of forfeited bail in criminal actions; availability of appropriations.
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725s-1. Indian irrigation projects; deposit of assessments as trust fund; disposition of fund.
725s-2. Amounts creditable to fund.
725s-3. Appropriation and disposition of power revenues.
725s-4. Commissary Funds, Federal Prisons; acceptance of gifts and bequests; exemption from tax.
725t. Repealed.
725u. Omitted.
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725w. Survey and report of funds in official custody of officers and employees for which no accounting is rendered.
725x. Existing authorizations unaffected.
725y. Repeal of inconsistent provisions.
725z. Short title.

TRANSFER OF FUNCTIONS

Functions relating to procurement, warehousing, and distribution of property, stores, supplies, etc., exercised by any agency, transferred to Procurement Division, see Ex. Ord. No. 6166, § 1, set out as a note under section 901 of Title 5, Government Organization and Employees.

SUBCHAPTER I—GENERAL PROVISIONS

§ 581. Contents of proposed appropriations and statements of expenditures and estimates; information as to personal services and other objects; waiver

(a) Except as otherwise provided in this Act, the contents, order, and arrangement of the proposed appropriations and the statements of expenditures and estimated expenditures contained in the Budget or transmitted under section 14 of this title, and the notes and other data submitted therewith, shall conform to requirements prescribed by the President.

(b) The Budget, and statements furnished with any proposed supplemental or deficiency appropriations, shall be accompanied by information as to personal services and other objects of expenditure in the same manner and form as in the Budget for the fiscal year 1950: *Provided*, That this requirement may be waived or modified, either generally or in specific cases, by joint action of the committees of Congress having jurisdiction over appropriation: *And provided further*, That nothing in this Act shall be construed to limit the authority of committees of Congress to request and receive such information in such form as they may desire in consideration of and action upon budget estimates.

(June 10, 1921, ch. 18, title II, § 204, 42 Stat. 21; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(c), 64 Stat. 833.)

REFERENCES IN TEXT

This Act, referred to in text, is act June 10, 1921, ch. 18, 42 Stat. 20, known as the Budget and Accounting Act, 1921, which is classified principally to chapter 1 (§ 1 et seq.) of this title. For complete classification of this Act to the Code, see section 1 of this title and Tables volume.

AMENDMENTS

1950—Subsec. (a). Act Sept. 12, 1950, substituted "proposed" for "estimates of", and provided that, except as otherwise provided by the sections enumerated, the contents, order and arrangement of the proposed appropriations and statements of expenditures contained in the Budget shall conform to requirements prescribed by the President, rather than, as formerly provided, to the requirements of existing laws.

Subsec. (b). Act Sept. 12, 1950, substituted entirely new provisions in lieu of the former provisions relating to statements to accompany estimates for lump-sum appropriations contained in the Budget or transmitted under section 14 of this title.

CHANGE IN APPROPRIATION TITLE AS AFFECTING EXPENDITURES

Section 302(b) of act Sept. 12, 1950, provided: "Whenever any law authorizes expenditures for a particular object or purpose to be made from an appropriation item referred to in such law by the specific title theretofore used for that appropriation item in the appropriation Act concerned, and thereafter such title is changed or is eliminated from such appropriation Act, expenditures for such object or purpose thereafter may be made from any corresponding appropriation item."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections, 1, 2, 43, 44 of this title.

§ 581a. Notes and tables to explain changes made in form of Budget

Whenever any basic change is made in the form of the Budget, the President, in addition to the Budget, shall transmit to Congress such explanatory notes and tables as may be necessary to show where the various items embraced in the Budget of the prior year are contained in the new budget.

(June 10, 1921, ch. 18, title II, § 205, 42 Stat. 21; Sept. 12, 1950, ch. 946, title I, pt. I, § 102(d), 64 Stat. 833.)

AMENDMENTS

1950—Act Sept. 12, 1950, eliminated the language pertaining to the alternative Budget for the fiscal year 1923, and inserted the provisions requiring the submission, whenever a basic change is made in the form of the Budget, of explanatory notes and tables as may be necessary to show where the various items embraced in the Budget of the prior year are contained in the new Budget.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1, 2, 43, 44 of this title.

§ 581b. Prior approval by agency head of requests for legislation authorizing appropriations

No requests for legislation, which, if enacted, would authorize subsequent appropriations for a department or establishment in the executive branch of the Government, shall be transmitted to the Office of Management and Budget, to the President, or to the Congress by such department or establishment, or by any organization unit thereof, without the prior approval of the head of such department or establishment.

(Sept. 12, 1950, ch. 946, title II, § 201, 64 Stat. 838; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970 redesignated the Bureau of the Budget as the Office of Management and Budget.

§ 581c. Adjustment of appropriations in connection with reorganizations

(a) Transfer of functions between agencies in the same department or establishment

When under authority of law a function or an activity is transferred or assigned from one agency within any department or establishment to another agency in the same department or establishment, the balance of appropriations which are determined by the head of such department or establishment to be available and necessary to finance or discharge the function or activity so transferred or assigned may, with the approval of the President, be transferred to, and be available for use by, the agency to which said function or activity is transferred or assigned for any purpose for which said funds were originally available. Balances so transferred shall be credited to any applicable existing appropriation account or accounts, or to any new appropriation account or accounts, which are authorized to be established, and shall be merged with funds in the applicable existing or newly established appropriation account or accounts and thereafter accounted for as one fund.

(b) Transfer of functions between departments or establishments

When under authority of law a function or activity is transferred or assigned from one department or establishment to another department or establishment, the balance of appropriations which are determined by the President to be available and necessary to finance or discharge the function or activity so transferred or assigned, shall be transferred to and be available for use by the department or establishment to which said function or activity is transferred or assigned for any purpose for which said funds were originally available. Balances so transferred shall be credited to any applicable existing appropriation account or accounts, or to any new appropriation account or accounts, which are hereby authorized to be established, and shall be merged with funds in the applicable existing or newly established appropriation account or accounts and thereafter accounted for as one fund.

(Sept. 12, 1950, ch. 946, title II, § 202, 64 Stat. 838.)

TRANSFER OF FUNCTIONS

Executive Order No. 10793, Dec. 3, 1958, 23 F.R. 9405, set out as a note under section 2453 of Title 42, Public Health and Welfare, provides for transfer of certain functions from the Department of Defense to the National Aeronautics and Space Administration.

DELEGATION OF FUNCTIONS

Authority of the President under this section to approve the transfers of balances of appropriations provided for in subsecs. (a) and (b) of this section delegated to the Director of the Office of Management and Budget, see section 9(3) of Ex. Ord. No. 11609, July 22, 1971, 36 F.R. 13747, set out as a note under section 301 of Title 3, The President.

OIL POLICY COMMITTEE

Section 6 of Ex. Ord. No. 11703, Feb. 7, 1973, 38 F.R. 3579, set out as a note under section 1862 of Title 19, Customs Duties, provides for the transfer of appropriations, allocations, personnel, etc., from the Director of the Office of Emergency Preparedness to the Chairman of the Oil Policy Committee respecting the oil import control program.

TRANSFER OF APPROPRIATIONS

Section 4 of Ex. Ord. No. 10579, Nov. 30, 1954, 19 F.R. 7925, set out as a note under section 486 of Title 40, Public Buildings, Property, and Works, provides for the transfer of appropriations by the Director of the Bureau of the Budget [now Office of Management and Budget] to the Administrator of General Services for the purpose of interagency motor-vehicle pools and systems.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 section 5872.

§ 581c-1. Repealed. Pub. L. 93-344, title X, § 1003, July 12, 1974, 88 Stat. 332

Section, act Sept. 12, 1950, ch. 946, title II, § 203, as added Oct. 27, 1972, Pub. L. 92-599, title IV, § 402, 86 Stat. 1325, and amended Mar. 8, 1973, Pub. L. 93-9, § 3, 87 Stat. 7, required the President to report on funds impounded by him. See section 1401 et seq. of this title.

EFFECTIVE DATE OF REPEAL

Repeal effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

§ 581d. Adjustment of appropriations in connection with unpaid and overpaid balances in individual pay accounts

In accordance with settlement procedures prescribed by the Comptroller General of the

United States, the Secretary of the department concerned or the head of the agency or independent establishment concerned is authorized to charge the net amount of the unpaid and overpaid balances occurring in individual pay accounts against the appropriation for the fiscal year in which the balances occurred, and from which the amount was payable, and the net amount shall be credited to and paid from the corresponding appropriation for the next succeeding fiscal year.

(July 15, 1954, ch. 509, § 3(a), 68 Stat. 483.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(7) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

CROSS REFERENCES

Regulations to carry out this section, authority of agency heads to prescribe, see section 5514 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 section 5514.

§§ 582 to 591. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(1) to (29), 64 Stat. 838

Section 582, act Aug. 1, 1914, ch. 223, § 10, 38 Stat. 680, related to statements required with estimates for lumpsum appropriations.

Section 583, R.S. §§ 3667, 3671; acts June 20, 1874, ch. 328, § 4, 18 Stat. 109; Aug. 5, 1882, ch. 389, § 5, 22 Stat. 256; Mar. 3, 1897, ch. 385, 29 Stat. 648; June 4, 1897, ch. 2, § 1, 30 Stat. 48; June 28, 1902, ch. 1301, § 1, 32 Stat. 456; Mar. 3, 1903, ch. 1006, § 8, 32 Stat. 1082; Apr. 27, 1904, ch. 1630, § 1, 33 Stat. 422; Mar. 3, 1905, ch. 1484, § 1, 33 Stat. 1217; June 26, 1906, ch. 3547, § 12, 34 Stat. 480; Mar. 2, 1907, ch. 2511, 34 Stat. 1159; Mar. 4, 1907, ch. 2918, § 1, 34 Stat. 1329; May 27, 1908, ch. 200, § 1, 35 Stat. 374; Mar. 4, 1911, ch. 240, 36 Stat. 1292; Aug. 14, 1912, ch. 288, § 1, 37 Stat. 309; Aug. 17, 1912, ch. 301, § 1, 37 Stat. 312; Aug. 23, 1912, ch. 350, § 1, 37 Stat. 396; Aug. 26, 1912, ch. 408, § 1, 37 Stat. 595; May 1, 1913, ch. 1, § 1, 38 Stat. 2; Mar. 3, 1915, ch. 75, § 1, 38 Stat. 841, 858; Sept. 8, 1916, ch. 464, § 1, 39 Stat. 803; Mar. 3, 1919, ch. 99, § 6, 40 Stat. 1309, related to enumeration of estimates required.

Section 584, act May 29, 1920, ch. 214, § 1, 41 Stat. 646, related to expenses of Liberty Loans.

Section 585, R.S. § 3660, related to manner of communicating estimates.

Section 586, act June 22, 1906, ch. 3514, § 4, 34 Stat. 448, related to order and arrangement of estimates and general appropriation bills.

Section 587, act Mar. 4, 1909, ch. 297, § 4, 35 Stat. 907, related to estimates not conforming to requirements rearranged.

Section 588, acts June 30, 1906, ch. 3914, § 2, 34 Stat. 762; Mar. 4, 1907, ch. 2918, § 1, 34 Stat. 1367, related to estimates for printing and binding; only appropriations made for printing and binding used therefor. Act June 30, 1906, ch. 3914, § 2, 34 Stat. 762, was also repealed by act Sept. 23, 1950, ch. 1010, § 6, 64 Stat. 966.

Section 589, R.S. § 3661; acts July 31, 1876, ch. 246, 19 Stat. 105; Jan. 12, 1895, ch. 23, § 17, 28 Stat. 603, related to estimates for appropriations for every public officer who is authorized to have printing and binding done at the Government Printing Office. R.S. § 3661, was also repealed by act Sept. 23, 1950, ch. 1010, § 6, 64 Stat. 966.

Section 590, act Aug. 4, 1886, ch. 902, § 1, 24 Stat. 255, related to estimates for printing for the Geological Survey, the Coast and Geodetic Survey, the Hydrographic Office, and the Signal Service.

Section 591, R.S. § 3662, related to estimates for salaries.

PRIOR REPEALS

R.S. §§ 3667, 3671, were repealed by act May 29, 1928, ch. 901, § 1, 45 Stat. 990.

Acts Mar. 3, 1905, ch. 1484, § 1, 33 Stat. 1217; Aug. 14, 1912, ch. 288, § 1, 37 Stat. 309, were repealed by act July 1, 1944, ch. 373, title X, § 1013, 58 Stat. 714.

Act May 27, 1908, ch. 200, § 1, 35 Stat. 367, was repealed by act May 23, 1944, ch. 202, § 3, 58 Stat. 226.

SUPERSEDED ACTS

Acts June 25, 1910, ch. 384, §§ 7, 8, 36 Stat. 773; Mar. 4, 1913, ch. 141, § 1, 37 Stat. 736; June 10, 1921, ch. 18, 42 Stat. 20; June 30, 1932, ch. 314, § 501, 47 Stat. 415; May 27, 1936, ch. 463, § 1, 49 Stat. 1380, formerly classified to section 583 of this title, were omitted from the Code as superseded by Reorg. Plan No. 3 of 1946, §§ 101 to 104, eff. July 16, 1946, 11 F.R. 7875, 60 Stat. 1097.

Act Sept. 8, 1916, ch. 464, § 1, 39 Stat. 821, formerly classified to section 583 of this title, was omitted from the Code as superseded by Reorg. Plan No. 2 of 1946, § 3, eff. July 16, 1946, 11 F.R. 7873, 60 Stat. 1097.

SAVINGS PROVISIONS

Act Sept. 12, 1950, ch. 946, title III, § 302(c), (d), 64 Stat. 845, provided:

"(c) Except where authority for performance of a function is specifically repealed in section 301 [act Sept. 12, 1950, ch. 946, title III, § 301, 64 Stat. 843], none of the provisions of such section shall be construed as affecting the jurisdiction or responsibility of any agency or officer of the Government over any function or organizational unit referred to in such section.

"(d) Existing laws, policies, procedures, and directives pertaining to functions covered by this Act [act Sept. 12, 1950, ch. 946, 64 Stat. 832. For complete classification, see Tables volume], and not inconsistent herewith or repealed hereby, shall remain in full force and effect unless and until superseded, or except as they may be amended, under the authority of this Act or under other appropriate authority."

Section 301, referred to in section 302(c), repealed sections 12, 582 to 591, 594, 597, 598, 600 to 607, 609 to 622, 626, 629, 630, 633, 636, 637, 648, 649, 650, 655 to 657, 664, 674 to 677, 681, 683, 684, 687, 688, 694, of this title, sections 157, 558a, 782, 947 of former Title 5, Executive Departments and Government Officers and Employees, section 214 of former Title 10, Army and Air Force, section 35 of Title 32, National Guard, section 37 of former Title 44, Public Printing and Documents, section 1456 of Title 48, Territories and Insular Possessions, and section 523 of Title 50, War and National Defense, and repealed certain provisions contained in sections 624 and 719 of this title, sections 118c, 730, and 785 of former Title 5, Executive Departments and Government Officers and Employees, section 1597 of former Title 10, Army and Air Force, section 452 of Title 16, Conservation, section 504 of former Title 34, Navy, and section 769 of former Title 39, The Postal Service, all of those repealed provisions have related, for the most part, to the compilation of estimates and the furnishing of certain financial data.

§§ 592, 593. Repealed. May 29, 1928, ch. 901, § 1, 45 Stat. 986, 987

Section 592, act July 11, 1890, ch. 667, § 2, 26 Stat. 268, related to reports of number and salaries of inefficient employees.

Section 593, act Mar. 2, 1895, ch. 177, § 7, 28 Stat. 808, related to statements of condition of business in departments.

§ 594. Repealed. Sept. 12, 1950, ch. 946, title III, § 301 (30), 64 Stat. 840

Section, R.S. § 3663; act Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249, related to requisites of estimates for appropriations for public works.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§§ 595, 596. Repealed. May 29, 1928, ch. 901, § 1, 45 Stat. 986

Section 595, acts Mar. 3, 1883, ch. 128, § 1, 22 Stat. 552; July 16, 1892, ch. 196, § 1, 27 Stat. 199; May 1, 1913, ch. 1, § 3, 38 Stat. 3; May 29, 1920, ch. 214, § 7, 41 Stat. 691, related to statements of buildings rented.

Section 596, acts June 5, 1920, ch. 235, § 3, 41 Stat. 945; June 10, 1921, ch. 18, § 204, 42 Stat. 21, related to statements of Government-owned buildings in District of Columbia.

§§ 597, 598. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(31), (32), 64 Stat. 840

Section 597, R.S. § 3664, related to additional explanations of estimates.

Section 598, R.S. § 3665, related to designation of amount of outstanding appropriations.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in these sections, as affected by their repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 599. Repealed. Aug. 7, 1946, ch. 770, § 1(47), 60 Stat. 870

Section, act Feb. 3, 1905, ch. 297, § 1, 33 Stat. 657, related to statement of persons employed at mints and assay offices.

§§ 600 to 607. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(33) to (42), 64 Stat. 840

Section 600, act Mar. 2, 1889, ch. 410, § 1, 25 Stat. 907, related to estimates for the Coast Guard. Act Jan. 28, 1915, ch. 20, § 1, 38 Stat. 800, formerly classified to this section, was previously repealed by act Aug. 4, 1949, ch. 393, § 20, 63 Stat. 651.

Section 601, act Mar. 3, 1887, ch. 362, 24 Stat. 512, related to reports of persons employed on public buildings and expenditures for repairs.

Section 602, act Nov. 23, 1921, ch. 136, § 1317, 42 Stat. 314, related to estimates of appropriations to refund illegally assessed or collected revenue taxes.

Section 603, acts July 1, 1882, ch. 262, 22 Stat. 133; Mar. 3, 1905, ch. 1484, § 1, 33 Stat. 1214, related to estimates for Foreign Service.

Section 604, act June 4, 1897, ch. 2, § 1, 30 Stat. 48, related to estimates for river and harbor improvements.

Section 605, act Feb. 13, 1913, ch. 51, 37 Stat. 671, related to estimates for construction or modernization of batteries.

Section 606, act Mar. 3, 1905, ch. 1402, 33 Stat. 847, related to estimates for fortifications for insular possessions.

Section 607, act Aug. 4, 1886, ch. 902, § 1, 24 Stat. 245, 246, related to estimates for the Army and Navy Hospital Service.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in these sections, as affected by their repeal, see Savings Provisions note under sections 582 to 591 of this title.

§§ 609 to 622. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(43) to (60), (83), (98), (99), 64 Stat. 841, 843

Section 609, act Apr. 17, 1900, ch. 192, § 1, 31 Stat. 117, related to statements in detail of number and salaries of persons employed under appropriations for increase of Navy.

Section 609a, act Mar. 3, 1909, ch. 255, 35 Stat. 754, related to estimates for Pay of the Navy.

Section 610, R.S. § 3668, related to estimates for Post Office Department.

Section 610a, act June 9, 1896, ch. 386, 29 Stat. 316, related to estimates for expenses of the money-order branch of the postal service.

Section 611, act Mar. 3, 1879, ch. 180, § 1, 20 Stat. 357, related to estimates for Railway Mail Service.

Section 612, acts Mar. 3, 1887, ch. 362, 24 Stat. 257; June 28, 1902, ch. 1301, § 1, 32 Stat. 455, related to estimates for the Geological Survey.

Section 613, acts Aug. 15, 1876, ch. 289, § 4, 19 Stat. 200; June 30, 1913, ch. 4, § 26, 38 Stat. 103, related to estimates for appropriations for the Indian Service.

Section 614, act Mar. 4, 1911, ch. 285, § 1, 36 Stat. 1421, related to estimates for national parks.

Section 615, act Mar. 3, 1905, ch. 1483, § 1, 33 Stat. 1206, related to estimates for expenses of insular and territorial affairs within jurisdiction of Department of Justice.

Section 616, act July 16, 1914, ch. 141, § 1, 38 Stat. 479, related to expenses of government in the Territories.

Section 617, acts June 3, 1902, ch. 985, 32 Stat. 303; Mar. 4, 1915, ch. 144, 38 Stat. 1108; Aug. 11, 1916, ch. 313, 39 Stat. 492; May 29, 1928, ch. 901, § 1(89), 45 Stat. 992, related to estimates for Department of Agriculture.

Section 618, acts June 28, 1902, ch. 1301, § 1, 32 Stat. 433; June 17, 1910, ch. 301, § 4, 36 Stat. 537; May 29, 1928, ch. 901, § 1(106), 45 Stat. 994, related to estimates for Bureau of Lighthouses. Act June 17, 1910, ch. 301, § 4, 36 Stat. 537, was also repealed previously by act Aug. 4, 1949, ch. 393, § 20, 63 Stat. 561.

Section 619, act Aug. 5, 1892, ch. 380, § 1, 27 Stat. 362, related to estimates for officers and employees of Bureau of Fisheries.

Section 620, act June 25, 1910, ch. 384, § 1, 36 Stat. 764, related to estimates for expenses of regulating immigration.

Section 621, act Aug. 1, 1914, ch. 223, § 6, 38 Stat. 679, related to estimates for Panama Canal. Act Aug. 1, 1914, was also repealed by act Sept. 26, 1950, ch. 1049, § 13(6), 64 Stat. 1043.

Section 622, act July 7, 1884, ch. 334, § 1, 23 Stat. 254, related to compiling and printing of estimates.

§ 623. Elimination of unnecessary words from estimates

The Office of Management and Budget shall, as nearly as may be practicable, eliminate from all estimates unnecessary words and make uniform the language commonly used in expressing purposes or conditions of appropriations.

(June 23, 1913, ch. 3, § 3, 38 Stat. 75; June 10, 1921, ch. 18, title II, §§ 204, 207, 42 Stat. 21, 22; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

Section was part of the Sundry Civil Appropriation Act of June 23, 1913.

Prior to its incorporation into the Code, it contained additional provisions for the appointment, by the head of each executive department and other Government establishment, of a person to supervise the classification and compilation of estimates, and a provision re-

quiring the persons so designated to have due regard to the requirements of all laws respecting the preparation of estimates. These provisions were omitted as superseded by chapter 1 and section 581 of this title. The provision carried into this section originally referred to the persons so designated. It was thought to be rendered applicable to budget estimates, and inapplicable to departmental estimates, by sections 24 and 581 of this title.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970 redesignated the Bureau of the Budget as the Office of Management and Budget.

§ 624. Statements accompanying estimates

The Office of Management and Budget shall annex to the annual estimates of the appropriations required for the public service, a statement of the appropriations for the service of the year, which may have been made by former Acts.

(R.S. § 3670; Mar. 3, 1875, ch. 129, § 3, 18 Stat. 370; June 10, 1921, ch. 18, title II, §§ 204, 207, 42 Stat. 21, 22; Sept. 12, 1950, ch. 946, title III, § 301(86), 64 Stat. 843; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

R.S. § 3670 is from acts May 1, 1920, ch. 52, § 8, 3 Stat. 568; June 20, 1874, ch. 328, 18 Stat. 96.

The first part of this section, to and including the words "former Acts," is from R.S. § 3670.

The last part of the section is from act Mar. 3, 1875.

Words "Bureau of the Budget" were substituted for "Secretary of the Treasury" to conform to act June 10, 1921, ch. 18, title II, §§ 204, 207, 42 Stat. 21, 22, which enacted sections 16 and 581 of this title.

REPEALS

Section 3 of act Mar. 3, 1875, which related to requirement that the Bureau of the Budget submit, as part of the appendix to the estimates, such extracts from the annual reports of the several heads of departments and bureaus as relate to estimates for appropriations, and which is set out in the credit to this section, was repealed by section 301(86) of act Sept. 12, 1950.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970 redesignated the Bureau of the Budget as the Office of Management and Budget.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in former provisions of this section, as affected by their repeal by act Sept. 12, 1950, see Savings Provisions note under sections 582 to 591 of this title.

§ 625. Repealed. May 29, 1928, ch. 901, § 1, 45 Stat. 987

Section, R.S. § 3672; acts Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249; June 25, 1910, ch. 384, § 6, 36 Stat. 773, related to statement of proceeds of sales of old material.

§ 626. Repealed. Sept. 12, 1950, ch. 946, title III, § 301 (61), (62), 64 Stat. 842

Section, acts June 30, 1906, ch. 3914, § 5, 34 Stat. 763; Aug. 24, 1912, ch. 391, §§ 1, 3, 37 Stat. 579, 591, related to statements of money received from proceeds of public property or other sources, and of payments therefrom.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 627. Construction of appropriation Acts

No Act of Congress passed after June 30, 1906, shall be construed to make an appropriation out of the Treasury of the United States, or to authorize the execution of a contract involving the payment of money in excess of appropriations made by law, unless such Act shall in specific terms declare an appropriation to be made or that a contract may be executed.

(June 30, 1906, ch. 3914, § 9, 34 Stat. 764.)

CROSS REFERENCES

Contracts authorized to limit of cost fixed by Congress though appropriation is made in part only, see section 261 of Title 40, Public Buildings, Property, and Works.

Contracts not to exceed appropriation, see section 12 of Title 41, Public Contracts.

§ 628. Application of moneys appropriated

Except as otherwise provided by law, sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others.

(R.S. § 3678.)

CODIFICATION

R.S. § 3678 is from acts Mar. 3, 1809, ch. 28, § 1, 2 Stat. 535; Feb. 12, 1868, ch. 8, § 2, 15 Stat. 36.

"Except as otherwise provided by law," was substituted for "All" by the Revisers in the 1926 general revision of the Code.

CROSS REFERENCES

Interchange of inspection services between executive agencies notwithstanding provisions of this section, see section 481 of Title 40, Public Buildings, Property, and Works.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 10 section 2633; title 40 section 481.

§ 628–1. Withdrawal of funds from one appropriation account for credit to a working fund or to another account

No funds made available by this or any other Act shall be withdrawn from one appropriation account for credit to another, or to a working fund, except as authorized by law: *Provided*, That, except as otherwise specifically provided by law, any funds so withdrawn and credited shall be available for the same purposes, and

subject to the same limitations, conditions, and restrictions, as provided by the Act appropriating such funds: *Provided further,* That any such withdrawal and credit shall be made, without warrant action, by check.

(Sept. 6, 1950, ch. 896, Ch. XII, § 1210, 64 Stat. 765.)

CODIFICATION

Section consists of a part of section 1210 of the General Appropriation Act, 1951. The remainder of section 1210 is set out as section 686–1 of this title.

§ 628a. Accounting adjustments between appropriations

Subject to limitations applicable with respect to each appropriation concerned, each appropriation available to any executive department or independent establishment of the Government, or any bureau or office thereof, may be charged, at any time during a fiscal year, for the benefit of any other appropriation available to such executive department or independent establishment, or any bureau or office thereof, for the purpose of financing the procurement of materials and services, or financing other costs, for which funds are available both in the financing appropriation to be charged and in the appropriation so benefited. Such expenses so financed shall be charged on a final basis during, or as of the close of, such fiscal year to the appropriation so benefited, with appropriate credit to the financing appropriation.

(Pub. L. 89–473, § 1, June 29, 1966, 80 Stat. 221.)

SAVINGS PROVISIONS

Section 3 of Pub. L. 89–473 provided that: "Nothing contained in this Act [enacting this section and repealing section 14 of Title 13, Census] shall be construed as affecting in any manner the provisions of section 632(g) of the Foreign Assistance Act of 1961, approved September 4, 1961 (75 Stat. 454) [section 2392(g) of Title 22, Foreign Relations and Intercourse]."

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(5) of Pub. L. 94–274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

§§ 629, 630. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(63), (64), 64 Stat. 842

Section 629, acts Aug. 26, 1912, ch. 408, § 7, 37 Stat. 626; Mar. 4, 1913, ch. 142, § 4, 37 Stat. 790, related to availability of lump-sum appropriations for increased salaries.

Section 630, act Mar. 4, 1913, ch. 145, 37 Stat. 854, related to availability of lump-sum appropriations for salaries of scientific and technical employees of Department of Agriculture.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in these sections, as affected by their repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 631. Drafts for the Departments of the Army and the Navy

All moneys appropriated for the use of the Department of the Army and the Navy Department shall be drawn from the Treasury, by warrants of the Secretary of the Treasury, upon the requisitions of the Secretaries of those departments, respectively, countersigned in the General Accounting Office, and registered.

(R.S. § 3673; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 3673 is from acts Mar. 3, 1817, ch. 45, §§ 5, 9, 3 Stat. 367; May 7, 1822, ch. 90, § 3, 3 Stat. 689.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Department of the Army to the Department of the Air Force, see Secretary of Defense Transfer Order No. 25 [§ 1k], Oct. 14, 1948.

"The General Accounting Office" was substituted for "the second Comptroller of the Treasury, and registered by the proper auditor" on authority of act June 10, 1921, which transferred all powers and duties conferred upon the Comptroller of the Treasury or the six auditors of the Treasury Department to the General Accounting Office. See section 44 of this title.

CROSS REFERENCES

Requisitions for advances of money not to be countersigned in General Accounting Office, see section 76 of this title.

§ 632. Repealed. Aug. 17, 1950, ch. 735, § 10(a)(2), 64 Stat. 462

Section, R.S. § 3674, related to restriction on payments on account of Postal Service.

EFFECTIVE DATE OF REPEAL

Repeal effective on the ninetieth day following Aug. 17, 1950.

§ 633. Repealed. Sept. 12, 1950, ch. 946, title III, § 301 (65), 64 Stat. 842

Section, act Mar. 3, 1901, ch. 831, § 1, 31 Stat. 1030, related to charge against fund "Transportation and recruiting," for transportation of men discharged.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 634. Appropriations for Navy controlled by Secretary; for bureaus kept separately

All appropriations for specific, general, and contingent expenses of the Navy Department shall be under the control and expended by the direction of the Secretary of the Navy, and the appropriation for each bureau shall be kept separate in the Treasury.

(R.S. § 3676.)

CODIFICATION

R.S. § 3676 is from act July 5, 1862, ch. 134, § 5, 12 Stat. 511.

§ 634a. Repealed. July 15, 1954, ch. 509, § 3(b), 68 Stat. 483

Section, act Feb. 9, 1946, ch. 2, 60 Stat. 3, related to adjustment of unpaid balances in Navy pay accounts between appropriations, and is now covered by section 581d of this title.

§§ 634b, 635. Omitted

CODIFICATION

Section 634b, act Aug. 1, 1953, ch. 305, title VI, § 621, 67 Stat. 353, made provisions of section 634a of this title applicable to appropriations of Department of Defense and was omitted in view of repeal of section 634a of this title. See section 581d of this title.

Section 635, act July 12, 1921, ch. 44, § 3, 42 Stat. 139, provided that appropriations made under the Bureau of Yards and Docks for public works, exclusive of repairs and preservation, remain available until expended, and was omitted in view of Defense Reorg. Order of Mar. 9, 1966, which abolished the Bureau of Yards and Docks and transferred its functions to the Secretary of the Navy.

§§ 636, 637. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(66), (67), 64 Stat. 842

Section 636, act July 12, 1921, ch. 44, § 1, 42 Stat. 128, related to restrictions upon use of appropriations for "Increase of Navy" under Bureau of Ordnance.

Section 637, act June 22, 1906, ch. 3514, § 1, 34 Stat. 427, related to contingent expenses not payable from appropriations for Naval Establishment.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in these sections, as affected by their repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 638. Restrictions upon appropriations for ordnance or ordnance material or material purchased therewith

No money appropriated for ordnance or ordnance material or material purchased therewith for the Navy shall be used for any other purpose than that for which the appropriation was made, except that this provision shall not prohibit the transfer to other bureaus or departments of used or obsolescent material which is no longer needed for the purpose for which originally acquired: *Provided*, That nothing in this section shall be construed as preventing the allocation of armor, armament, ammunition, ordnance material, equipment, and accessories to ships according to the requirements of the naval service.

(July 1, 1918, ch. 114, 40 Stat. 721; July 12, 1921, ch. 44, § 1, 42 Stat. 128; Feb. 20, 1929, ch. 274, 45 Stat. 1249.)

CODIFICATION

Section is from the Naval Service Appropriation Act of July 12, 1921, ch. 44, § 1, 42 Stat. 128.

Section was regarded as superseding act July 1, 1918, which provided that ordnance materials procured under the various ordnance appropriations should be available for issue to meet the general needs of the naval service, under the appropriation from which procured.

AMENDMENTS

1929—Act Feb. 20, 1929, added "except that this provision shall not prohibit the transfer to other bureaus or departments of used or obsolescent material which is no longer needed for the purpose for which originally acquired" after "mode" preceding the proviso.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 26 sections 932, 934.

§ 638a. Restrictions on purchase, operation, use and maintenance of passenger motor vehicles and aircraft

(a) Purchase or hire of vehicles

Unless specifically authorized by the appropriation concerned or other law, no appropriation shall be expended to purchase or hire passenger motor vehicles for any branch of the Government other than those for the use of the President of the United States, the secretaries to the President, or the heads of the executive departments enumerated in section 101 of title 5.

(b) Aircraft

Excepting appropriations for the Military and Naval Establishments, no appropriation shall be available for the purchase, maintenance, or operation of any aircraft unless specific authority for the purchase, maintenance, or operation thereof has been or is provided in such appropriation.

(c) Maximum purchase price of vehicles; determination of completely equipped vehicle; purchase of additional systems and equipment; use for official purposes; penalties

Unless otherwise specifically provided, no appropriation available for any department shall be expended—

(1) to purchase any passenger motor vehicle (exclusive of buses and ambulances), at a cost, completely equipped for operation, and including the value of any vehicle exchanged, in excess of the maximum price therefor, if any, established pursuant to law by a Government agency and in no event more than such amount as may be specified in an appropriation or other Act, which shall be in addition to the amount required for transportation. A passenger motor vehicle shall be deemed completely equipped for operation if it includes the systems and equipment which the Administrator of General Services finds are customarily incorporated into a standard passenger motor vehicle completely equipped for ordinary operation. Notwithstanding any other provisions of law, additional systems or equipment may be purchased whenever the Administrator finds it appropriate. The price of such additional systems or equipment shall not be considered in determining whether the cost of a passenger motor vehicle is within any maximum price otherwise established by law;

(2) for the maintenance, operation, and repair of any Government-owned passenger motor vehicle or aircraft not used exclusively for official purposes; and "official purposes" shall not include the transportation of officers and employees between their domiciles and places of employment, except in cases of medical officers on out-patient medical ser-

vice and except in cases of officers and employees engaged in field work the character of whose duties makes such transportation necessary and then only as to such latter cases when the same is approved by the head of the department concerned. Any officer or employee of the Government who willfully uses or authorizes the use of any Government-owned passenger motor vehicle or aircraft, or of any passenger motor vehicle or aircraft leased by the Government, for other than official purposes or otherwise violates the provisions of this paragraph shall be suspended from duty by the head of the department concerned, without compensation, for not less than one month, and shall be suspended for a longer period or summarily removed from office if circumstances warrant. The limitations of this paragraph shall not apply to any motor vehicles or aircraft for official use of the President, the heads of the executive departments enumerated in section 101 of title 5, ambassadors, ministers, charges d'affaires, and other principal diplomatic and consular officials.

(d) Repealed. Pub. L. 87-774, Oct. 9, 1962, 76 Stat. 775

(e) Definition of purchase

The acquisition of aircraft or passenger motor vehicles by any agency by transfer from another department of the Government shall be considered as a purchase within the meaning of this section.

(July 16, 1914, ch. 141, § 5, 38 Stat. 508; Aug. 2, 1946, ch. 744, § 16(a), 60 Stat. 810; Oct. 9, 1962, Pub. L. 87-774, 76 Stat. 775; Sept. 26, 1970, Pub. L. 91-423, 84 Stat. 879.)

CODIFICATION

Section was a part of the Administrative Expenses Act of 1946, act Aug. 2, 1946, ch. 744, 60 Stat. 806, which is now covered by section 5721 et seq. of Title 5, Government Organization and Employees.

Section was formerly classified to section 78 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

In subsecs. (a) and (c)(2), "section 101 of title 5" was substituted for "5 U.S.C. 1" on authority of Pub. L. 89-554, § 7(b), Sept. 6, 1966, 80 Stat. 631, section one of which enacted Title 5, Government Organization and Employees.

AMENDMENTS

1970—Subsec. (c)(1). Pub. L. 91-423 struck out station wagons from the enumeration of vehicles excluded from the prohibition of this section, provided that a passenger motor vehicle be deemed completely equipped for operation if it includes the systems and equipment which the Administrator of General Services finds are customarily incorporated into a standard passenger motor vehicle completely equipped for ordinary operation, and allowed the purchase of additional systems and equipment for passenger motor vehicles over and above the statutory price limitation whenever the Administrator finds it appropriate.

1962—Pub. L. 87-774 repealed subsec. (d), which required appropriation estimates for purchase or hire of passenger motor vehicles, or for purchase, maintenance, or operation of aircraft.

1946—Act Aug. 2, 1946, amended section generally.

CROSS REFERENCES

Definition of terms employed in this section, see section 5a of Title 41, Public Contracts.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 638a-1, 638b, 638c, 638d, 638e of this title; title 5 section 3374; title 22 sections 1138a, 2396, 2588, 2678; title 40 section 491.

SECTION REFERRED TO IN D.C. CODE

This section is referred to in section 40-501a of the District of Columbia Code.

§ 638a-1. Purchase, maintenance, and repair of passenger motor vehicles by United States Capitol Police

Section 638a of this title shall not be construed as applying to the purchase, maintenance, and repair of passenger motor vehicles by the United States Capitol Police.

(Pub. L. 94-59, title XI, § 1108, July 25, 1975, 89 Stat. 300.)

EFFECTIVE DATE

Section 1108 of Pub. L. 94-59 provided in part that this section is effective after July 25, 1975.

§ 638b. Corps of Engineers

The provisions of section 638a of this title shall be construed as applying to the Corps of Engineers as to the purchase of motor-propelled passenger-carrying vehicles.

(Mar. 4, 1933, ch. 281, title II, § 1, 47 Stat. 1599.)

CODIFICATION

Section was formerly classified to section 78a of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 638c. Maximum purchase price of motor vehicles; exceptions

Unless otherwise specifically provided the maximum amount allowable during the current fiscal year in accordance with section 638a of this title, for the purchase of any passenger motor vehicle (exclusive of buses and ambulances), is hereby fixed at $2,700 except station wagons for which the maximum shall be $3,100.

(Pub. L. 94-363, title VI, § 601, July 14, 1976, 90 Stat. 977.)

CODIFICATION

Provisions similar to this section were formerly classified to section 78a-1 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

SIMILAR PROVISIONS

Section is from the Treasury, Postal Service, and General Government Appropriation Act, 1977, Pub. L. 94-363. Similar provisions were contained in the following prior appropriation acts:

Aug. 9, 1975, Pub. L. 94-91, title VI, § 601, 89 Stat. 455.

Aug. 21, 1974, Pub. L. 93-381, title VI, § 601, 88 Stat. 630.

Oct. 30, 1973, Pub. L. 93-143, title VI, § 601, 87 Stat. 524.

July 13, 1972, Pub. L. 92-351, title VI, § 601, 86 Stat. 487.

July 9, 1971, Pub. L. 92-49, title VI, § 601, 85 Stat. 122.

Oct. 7, 1970, Pub. L. 91-439, title V, § 501, 84 Stat. 902.

Dec. 11, 1969, Pub. L. 91-144, title V, § 501, 83 Stat. 336.

Aug. 12, 1968, Pub. L. 90-479, title V, § 501, 82 Stat. 717.
Nov. 20, 1967, Pub. L. 90-147, title V, § 501, 81 Stat. 482.
Oct. 15, 1966, Pub. L. 89-689, title V, § 501, 80 Stat. 1014.
Oct. 28, 1965, Pub. L. 89-299, title V, § 501, 79 Stat. 1108.
Aug. 30, 1964, Pub. L. 88-511, title V, § 501, 78 Stat. 693.
Dec. 31, 1963, Pub. L. 88-257, title V, § 501, 77 Stat. 855.
Oct. 24, 1962, Pub. L. 87-880, title V, § 501, 76 Stat. 1227.
Aug. 3, 1961, Pub. L. 87-125, title V, § 501, 75 Stat. 282.
July 12, 1960, Pub. L. 86-642, title II, § 201, 74 Stat. 476.
July 8, 1959, Pub. L. 86-79, title II, § 201, 73 Stat. 165.
June 25, 1958, Pub. L. 85-468, title II, § 201, 72 Stat. 224.
June 5, 1957, Pub. L. 85-48, title II, § 201, 71 Stat. 53.
June 13, 1956, ch. 385, title II, § 201, 70 Stat. 279.
June 29, 1955, ch. 226, title II, § 201, 69 Stat. 195.
Aug. 26, 1954, ch. 935, ch. XIII, § 1301, 68 Stat. 828.
Aug. 7, 1953, ch. 340, ch. XIII, § 1301, 67 Stat. 435.
July 15, 1952, ch. 758, ch. XIV, § 1401, 66 Stat. 659.
Nov. 1, 1951, ch. 664, ch. XIII, § 1301, 65 Stat. 755.
Sept. 6, 1950, ch. 896, title XII, § 1201, 64 Stat. 763.
Aug. 24, 1949, ch. 506, title III, § 301, 63 Stat. 661.
Apr. 20, 1948, ch. 219, title II, § 201, 62 Stat. 193.
July 30, 1947, ch. 359, title II, § 201, 61 Stat. 608.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 22 section 2396.

§ 638d. River and harbor improvements

Section 638a of this title shall not be construed as applying to the purchase, maintenance, and repair of motor boats, trucks, and other vehicles needed in carrying out the various projects adopted by Congress for the improvement, preservation, and protection of rivers and harbors.

(Mar. 4, 1915, ch. 142, § 10, 38 Stat. 1054.)

CODIFICATION

Section was formerly classified to section 79 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

CROSS REFERENCES

Purchase of motor-propelled passenger-carrying vehicles by Corps of Engineers to be subject to provisions of section 638a of this title, see section 638b of this title.

§ 638e. Field work of Department of Agriculture

Nothing in section 638a of this title shall be construed to apply to the hire of motor-propelled and horse-drawn passenger-carrying vehicles and motor boats necessary in the field work of the Department of Agriculture, or to the maintenance, repair, or operation of vehicles so hired.

(Aug. 11, 1916, ch. 313, 39 Stat. 491.)

CODIFICATION

Section was formerly classified to section 80 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 638f. Department of Defense

Funds appropriated to the Department of Defense for construction shall be available for hire of passenger motor vehicles.

(Pub. L. 94-367, § 105, July 16, 1976, 90 Stat. 995.)

CODIFICATION

Provisions similar to this section were formerly classified to section 174g of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

SIMILAR PROVISIONS

Section is from the Military Construction Appropriation Act, 1977, Pub. L. 94-367. Similar provisions were contained in the following prior appropriation acts:
Pub. L. 94-138, § 105, Nov. 28, 1975, 89 Stat. 748.
Pub. L. 93-636, § 105, Jan. 3, 1975, 88 Stat. 2182.
Pub. L. 93-194, § 105, Dec. 20, 1973, 87 Stat. 768.
Pub. L. 92-547, § 105, Oct. 25, 1972, 86 Stat. 1158.
Pub. L. 92-160, § 105, Nov. 18, 1971, 85 Stat. 484.
Pub. L. 91-544, § 105, Dec. 11, 1970, 84 Stat. 1411.
Pub. L. 91-170, § 105, Dec. 29, 1969, 83 Stat. 468.
Pub. L. 90-513, § 105, Sept. 29, 1968, 82 Stat. 866.
Pub. L. 90-180, § 105, Dec. 8, 1967, 81 Stat. 482.
Pub. L. 89-744, § 105, Nov. 2, 1966, 80 Stat. 1176.
Pub. L. 89-202, § 105, Sept. 25, 1965, 79 Stat. 837.
Pub. L. 88-576, § 105, Sept. 2, 1964, 78 Stat. 889.
Pub. L. 88-220, § 105, Dec. 21, 1963, 77 Stat. 465.
Pub. L. 87-684, § 105, Sept. 25, 1962, 76 Stat. 578.
Pub. L. 87-302, § 105, Sept. 26, 1961, 75 Stat. 660.
Pub. L. 86-630, § 105, July 12, 1960, 74 Stat. 465.
Pub. L. 86-275, § 105, Sept. 16, 1959, 73 Stat. 560.
Pub. L. 85-852, title VI, § 605, Aug. 28, 1958, 72 Stat. 1098.

§ 639. Repealed. June 26, 1934, ch. 756, § 16, 48 Stat. 1230

Section, act Mar. 3, 1893, ch. 212, 27 Stat. 716, related to credit to appropriation "Pay miscellaneous" of premiums from sale of exchange, and is now covered by section 725o of this title.

§ 640. Clothing and small-stores fund

The value of issues of clothing and small stores by the Bureau of Supplies and Accounts in the Department of the Navy shall be credited to a consolidated fund to be designated as the "Clothing and small-stores fund", in the same manner as the value of the issues of clothing was credited to the "clothing fund" prior to February 14, 1879, and as the value of issues of small stores was credited to the "small-stores fund" prior to June 30, 1890; the resources of the fund to be used in the purchase of supplies of clothing and small stores for issue.

(Feb. 14, 1879, ch. 68, 20 Stat. 288; June 30, 1890, ch. 640, 26 Stat. 197; July 19, 1892, ch. 206, § 1, 27 Stat. 243; Mar. 3, 1903, ch. 1010, 32 Stat. 1191.)

CHANGE OF NAME

"Bureau of Supplies and Accounts" was substituted for "Bureau of Provisions and Supplies" on authority of act July 19, 1892.

TRANSFER OF FUNCTIONS

The Bureau of Supplies and Accounts was abolished and its functions transferred to the Secretary of the Navy pursuant to Department of Defense Reorg. Order of Mar. 9, 1966, effective May 1, 1966.

§ 640a. Clothing and small-stores fund credited with proceeds of sale

The clothing and small-stores fund shall be credited with the net proceeds of all sales (including sales of surplus materials) of clothing and small stores.

(May 21, 1926, ch. 355, 44 Stat. 605.)

§ 640b. Omitted

CODIFICATION

Section, acts Apr. 27, 1937, ch. 140, § 1, 50 Stat. 107; Apr. 26, 1938, ch. 175, § 1, 52 Stat. 235; May 25, 1939, ch. 149, § 1, 53 Stat. 769, which provided that the clothing and small-stores fund should be charged with the value of all issues of clothing and small stores made to aviation cadets and enlisted men of the Naval Reserve and the uniform gratuity paid to officers and aviation cadets of the Naval Reserve, has not been repeated in subsequent acts making appropriations for the Navy Department, and expired with the appropriation acts of which it was a part. Similar provisions were contained in prior appropriation acts.

§ 641. Repealed. Oct. 31, 1951, ch. 654, § 1(55), 65 Stat. 703

Section, act Mar. 2, 1891, ch. 494, 26 Stat. 807, related to purchase, and classification and issue of Naval supplies.

§ 642. "Naval Supply Account"; purchases charged to; payments from "General Account of Advances", returned

The Naval Supply Account for the Naval Establishment, under the Bureau of Supplies and Accounts, shall govern the charging, crediting, receipt, purchase, transfer, manufacture, repair, issue, and consumption of all stores for the Naval Establishment, excepting such material as provisions, clothing and small stores, medical stores, and such other materials as the Secretary of the Navy may designate, and which may be purchased by specific appropriations or transferred to specific appropriations before such materials are issued for use or consumption; the said charge, however, to any particular appropriation shall be limited to the amount appropriated therefor. The appraised value of all stores, equipage, and supplies turned in from ships, and ships' equipage turned in from yards or stations (except salvage), shall be credited to the current appropriations concerned, and the amounts so credited shall be available for expenditures for the same purposes as the appropriations credited.

(June 25, 1910, ch. 385, § 1, 36 Stat. 792; Mar. 4, 1911, ch. 239, 36 Stat. 1279; June 30, 1914, ch. 130, 38 Stat. 405.)

CODIFICATION

The first sentence of this section is a combination of provisions contained in act June 25, 1910, and act Mar. 4, 1911. The provisions of the act of 1910 applied only during certain fiscal years, but were adopted in part, by reference, by the act of 1911.

The second sentence is based on act June 30, 1914.

Provisions of the act of 1911, omitted here, abolished the permanent Naval Supply Fund created by act Mar. 3, 1893, ch. 212, 27 Stat. 723, as modified by act June 10, 1896, ch. 399, 29 Stat. 370, and act Mar. 3, 1897, ch. 386, 29 Stat. 658, and increased by act Jan. 5, 1899, ch. 41, 30 Stat. 781, and Feb. 14, 1902, ch. 17, 32 Stat. 17, and provided for the disposition of such fund. A further provision limited the amount expended under General Account of Advances for the purchase and manufacture of stores and materials for the naval establishment to the amount available for such purposes.

TRANSFER OF FUNCTIONS

The Bureau of Supplies and Accounts was abolished and its functions transferred to the Secretary of the Navy pursuant to Department of Defense Reorg. Order of Mar. 9, 1966, effective May 1, 1966.

§ 643. Permanent special working fund; charges against and credits to

The permanent special working fund of the Navy shall be charged with the net proceeds of all sales of surplus and condemned stores; with refunds to bidders at sales and to special depositors; and with all labor, overhead, material, and services incident to work done not chargeable to naval appropriations; and shall be credited with all funds received as payment or advances for surplus stores, for condemned stores, and for all expenses incident to work not chargeable to naval appropriations.

(May 28, 1924, ch. 203, 43 Stat. 195.)

CODIFICATION

Section is from the Navy Department and Naval Service Appropriation Act for the year 1925.

A provision of the original text, omitted here, directed the transfer, from the naval supply account fund, of an amount not exceeding $100,000 for the establishment of a permanent special working fund.

§ 644. Naval stock fund; charges against

There shall be a naval stock fund, which shall be charged with the cost of all stores procured for and credited with the value of all issues or sales made from the naval supply account.

(Mar. 1, 1921, ch. 89, § 1, 41 Stat. 1169.)

CODIFICATION

A second sentence, relating to deficiencies under appropriations for the Naval Establishment for the fiscal year 1920 and prior years has been omitted as executed and obsolete.

Section is from the First Deficiency Act for the fiscal year 1921.

Some additional provisions of the original text concerning transfers to the fund created were omitted as temporary and executed.

REPEALS

Act July 3, 1942, ch. 484, 56 Stat. 645, formerly set out in the credit to this section, redesignated the naval supply account fund as the naval stock fund, and was repealed by Pub. L. 87-651, title III, § 307A, Sept. 7, 1962, 76 Stat. 526, and reenacted in section 2209 of Title 10, Armed Forces.

§ 644a. Printing stock catalogue

The cost of printing a Federal standard stock catalogue, and changes therein, when compiled and adopted by such Federal agency as may be designated by the President, shall be charged to the "Naval Stock Fund", and this fund shall be reimbursed, when copies are issued to the several departments and establishments, from the appropriations available for the procurement of supplies.

(Mar. 2, 1929, ch. 483, 45 Stat. 1461.)

REPEALS

Act July 3, 1942, ch. 484, 56 Stat. 645, formerly set out in the credit to this section, redesignated the naval supply account fund as the naval stock fund, and was repealed by Pub. L. 87-651, title III, § 307A, Sept. 7, 1962, 76 Stat. 526, and reenacted in section 2209 of Title 10, Armed Forces.

§ 645. Prices of material expended from naval supply account; issue of certain material at reduced prices

The prices at which material is to be expended from the naval supply account shall be fixed by the Paymaster General of the Navy, subject to the approval of the Secretary of the Navy, and materials purchased during the war shall be issued at reduced prices in all cases appropriate, such differences in values and losses to be charged to the respective funds; and no charges on this account shall be made to naval appropriations.

(Mar. 1, 1921, ch. 89, § 1, 41 Stat. 1170.)

§ 645a. Omitted

CODIFICATION

Section, act July 3, 1942, ch. 484, 56 Stat. 645, relating to the naval procurement fund, was omitted as superseded, and is now covered by section 2209 of Title 10, Armed Forces.

§ 646. Overhead charges charged against appropriations

There shall be charged against the several appropriations for the support of the Naval Establishment the overhead charges incident to upkeep and to industrial work at navy yards and stations. The total sum so charged shall be distributed in accordance with the work done in the various yards and stations in order that the cost of work may be determined.

(June 30, 1914, ch. 130, 38 Stat. 413.)

§ 647. Direct and indirect charges included in cost of work under naval appropriations

In fixing the cost of work under the various naval appropriations, the direct and indirect charges incident thereto shall be included in such cost. The Bureau of Supplies and Accounts shall keep the money accounts of the Naval Establishment in such manner as to show such charges.

(Mar. 4, 1911, ch. 239, 36 Stat. 1267; Aug. 30, 1954, ch. 1076, § 1(18), 68 Stat. 967.)

AMENDMENTS

1954—Act Aug. 30, 1954, deleted the requirement in second sentence that the direct and indirect charges included in the cost of work under naval appropriations be reported annually to Congress.

TRANSFER OF FUNCTIONS

The Bureau of Supplies and Accounts was abolished and its functions transferred to the Secretary of the Navy pursuant to Department of Defense Reorg. Order of Mar. 9, 1966, effective May 1, 1966.

§§ 648, 649. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(68), (69), 64 Stat. 842

Section 648, act Mar. 3, 1915, ch. 83, 38 Stat. 952, related to chargeability of equipment outfits for the Navy.

Section 649, act Mar. 3, 1915, ch. 83, 38 Stat. 944, related to expenses of certain naval auxiliaries charged against appropriation "Fuel and Transportation".

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in these sections, as affected by their repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 649a. Appropriations of Air Force, Army, and Navy available for pay and allowances of prisoners of war and similar persons

Any appropriation available to the Army, Navy, or the Air Force may, under such regulations as the Secretary concerned may prescribe, be used for expenses incident to the maintenance, pay, and allowances of prisoners of war, other persons in Army, Navy, or Air Force custody whose status is determined by the Secretary concerned to be similar to prisoners of war, and persons detained in such custody pursuant to Presidential proclamation.

(Pub. L. 94-419, title VII, § 705, Sept. 22, 1976, 90 Stat. 1291.)

CODIFICATION

Provisions similar to this section were formerly classified to section 222 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

SIMILAR PROVISIONS

Text of this section was taken from the Department of Defense Appropriation Act, 1977, Pub. L. 94-419. Similar provisions were carried in the following prior appropriation acts:

Feb. 9, 1976, Pub. L. 94-212, title VII, § 705, 90 Stat. 168.

Oct. 8, 1974, Pub. L. 93-437, title VIII, § 805, 88 Stat. 1224.

Jan. 2, 1974, Pub. L. 93-238, title VII, § 705, 87 Stat. 1038.

Oct. 26, 1972, Pub. L. 92-570, title VII, § 705, 86 Stat. 1196.

Dec. 18, 1971, Pub. L. 92-204, title VII, § 705, 85 Stat. 727.

Jan. 11, 1971, Pub. L. 91-668, title VIII, § 805, 84 Stat. 2030.

Dec. 29, 1969, Pub. L. 91-171, title VI, § 605, 83 Stat. 480.

Oct. 17, 1968, Pub. L. 90-580, title V, § 504, 82 Stat. 1129.

Sept. 29, 1967, Pub. L. 90-96, title VI, § 604, 81 Stat. 242.

Oct. 15, 1966, Pub. L. 89-687, title VI, § 604, 80 Stat. 991.

Sept. 29, 1965, Pub. L. 89-213, title VI, § 604, 79 Stat. 873.

Aug. 19, 1964, Pub. L. 88-446, title V, § 504, 78 Stat. 174.

Oct. 17, 1963, Pub. L. 88-149, title V, § 504, 77 Stat. 264.

Aug. 9, 1962, Pub. L. 87-577, title V, § 504, 76 Stat. 328.

Aug. 17, 1961, Pub. L. 87-144, title VI, § 604, 75 Stat. 375.

July 7, 1960, Pub. L. 86-601, title V, § 504, 74 Stat. 350.

Aug. 18, 1959, Pub. L. 86-166, title V, § 604, 73 Stat. 378.

Aug. 2, 1957, Pub. L. 85-117, title VI, § 604, 71 Stat. 323.

July 2, 1956, ch. 488, title VI, § 604, 70 Stat. 467.

July 13, 1955, ch. 358, title VI, § 606, 69 Stat. 315.

June 30, 1954, ch. 432, title VII, § 706, 68 Stat. 350.

Aug. 1, 1953, ch. 305, title VI, § 610, 67 Stat. 350.
July 10, 1952, ch. 630, title VI, § 612, 66 Stat. 532.
Oct. 18, 1951, ch. 512, title VI, § 612, 65 Stat. 446.
Sept. 6, 1950, ch. 896, ch. X, title VI, § 614, 64 Stat. 753.
Oct. 29, 1949, ch. 787, title VI, § 616, 63 Stat. 1020.
June 24, 1948, ch. 632, § 12, 62 Stat. 669.
July 30, 1947, ch. 357, title I, § 12, 61 Stat. 572.
July 16, 1946, ch. 583, § 13, 60 Stat. 565.
July 3, 1945, ch. 265, § 15, 59 Stat. 406.
June 28, 1944, ch. 303, § 15, 58 Stat. 595.
July 1, 1943, ch. 185, § 15, 57 Stat. 369.
July 2, 1942, ch. 477, § 14, 56 Stat. 633.
Dec. 17, 1941, ch. 591, title I, § 103, 55 Stat. 813.

§ 649b. Repealed. Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641

Section, act Aug. 1, 1953, ch. 305, title VI, § 609, 67 Stat. 350, related to availability of military appropriations for acquisition of copyrights, patents, licenses, designs, etc., and litigation releases, and is now covered by section 2386 of Title 10, Armed Forces.

§ 649c. Availability of military appropriations for military equipment and supplies, construction of public works, and research and development

Unless otherwise provided in the appropriation Act concerned, moneys appropriated to the Department of Defense (1) for the procurement of technical military equipment and supplies and the construction of public works, including moneys appropriated to the Department of the Navy for the procurement and construction of guided missiles, remain available until spent, and (2) for research and development remain available for obligation for a period of two successive fiscal years.

(Aug. 10, 1956, ch. 1041, § 40, 70A Stat. 636; Nov. 17, 1971, Pub. L. 92-156, title II, § 201(b), 85 Stat. 424.)

AMENDMENTS

1971—Pub. L. 92-156 substituted "Department of Defense" for "Departments of the Army, Navy, or Air Force", incorporated existing provisions in text designated as cls. (1) and (2), and made appropriation available for two successive fiscal years rather than until spent.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING OCTOBER 1, 1976

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning Oct. 1, 1976, for purposes of this section, see section 205(13) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 393, set out as a note under section 5532 of Title 5, Government Organization and Employees.

§ 650. Repealed. Sept. 12, 1950, ch. 946, title III, § 301 (70), 64 Stat. 842

Section, act Aug. 6, 1894, ch. 228, 28 Stat. 236, related to charge of detained pay against the fund "Pay of the Army".

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 650a. Appropriations for travel of personnel to be charged with expenses of personnel relieved from duty while traveling under orders

On and after August 1, 1953, appropriations for the Department of Defense otherwise available for travel or transportation which are current on date of relief from duty station of personnel traveling under orders may be charged with all expenses in connection with such travel including transportation of dependents and household effects, regardless of time of arrival at destination of such personnel.

(Aug. 1, 1953, ch. 305, title VI, § 604, 67 Stat. 349.)

CODIFICATION

Section was formerly classified to section 174 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

SIMILAR PROVISIONS

Substantially similar provisions, on a fiscal year basis, were contained in the following prior appropriation acts:
July 10, 1952, ch. 630, title VI, § 605, 66 Stat. 531.
Oct. 18, 1951, ch. 512, title VI, § 605, 65 Stat. 423.
Sept. 6, 1950, ch. 896, ch. X, title VI, § 605, 64 Stat. 752.
Oct. 29, 1949, ch. 787, title VI, § 605, 63 Stat. 1017.
June 24, 1948, ch. 632, 62 Stat. 652.
July 30, 1947, ch. 357, title I, § 1, 61 Stat. 554.
July 16, 1946, ch. 583, § 1, 60 Stat. 545.
July 3, 1945, ch. 265, § 1, 59 Stat. 388.
June 28, 1944, ch. 303, § 1, 58 Stat. 577.
July 1, 1943, ch. 185, § 1, 57 Stat. 351.
July 2, 1942, ch. 477, § 1, 56 Stat. 614.
June 30, 1941, 6:20 p.m., E.S.T., ch. 262, § 1, 55 Stat. 371.
June 13, 1940, ch. 343, § 1, 54 Stat. 356.
Apr. 26, 1939, ch. 88, § 1, 53 Stat. 598.
June 11, 1938, ch. 347, § 1, 52 Stat. 647.
July 1, 1937, ch. 423, § 1, 50 Stat. 448.

§§ 650b, 650c. Transferred

Section 650b, act Aug. 1, 1953, ch. 305, title VI, § 605, 67 Stat. 349, which related to travel expenses of Defense Department personnel attending technical, scientific, etc., meetings, was transferred to section 174a of former Title 5, Executive Departments and Government Officers and Employees. Said section 174a was repealed by Pub. L. 87-649, § 14, Sept. 7, 1962, 76 Stat. 498, and is now covered by section 412 of Title 37, Pay and Allowances of the Uniformed Services.

Section 650c, act Aug. 1, 1953, ch. 305, title VI, § 606, 67 Stat. 350, which related to the limitation on land purchase commission payments made from Defense Department appropriations, was transferred to section 174b of former Title 5, Executive Departments and Government Officers and Employees. Said section 174b was repealed by section 53(b) of act Aug. 10, 1956, ch. 1041, 70A Stat. 683, and is now covered by section 2666 of Title 10, Armed Forces.

§§ 651, 652. Omitted

CODIFICATION

Section 651, acts Aug. 30, 1890, ch. 837, § 1, 26 Stat. 399; Feb. 24, 1891, ch. 284, 26 Stat. 779, related to disbursements for Signal Corps, and is now covered by sections 536, 537, and 538 of this title.

Section 652, acts Mar. 2, 1907, ch. 2511, 34 Stat. 1167; Aug. 24, 1912, ch. 391, § 3, 37 Stat. 591, related to extra-duty pay at West Point, and is not now covered.

§ 653. Appropriations for horses; expenditures from

No part of any appropriation shall be expended for defraying expenses of Army officers, enlisted men, or horses in attending or taking part in horse shows or horse races; but nothing in this section shall be held to apply to the officers, enlisted men, and horses of any troop, bat-

tery, or company which shall, by order or permission of the Secretary of the Army, and within the limits of the United States, attend any horse show or any State, county, or municipal fair, celebration, or exhibition.

(Apr. 27, 1914, ch. 72, 38 Stat. 363.)

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 654. Appropriations for support of Army; use for supplies for subsequent years

Funds appropriated for support of the army may be used for the procurement of supplies to be held in store for issue to the Army during subsequent fiscal years.

(Mar. 4, 1915, ch. 143, § 1, 38 Stat. 1078.)

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 25, Oct. 14, 1948, and 40 [App. B(89)], July 22, 1949.

§ 655. Repealed. Sept. 12, 1950, ch. 946, title III, § 301 (71), 64 Stat. 843

Section, act Mar. 2, 1907, ch. 2511, 34 Stat. 1175, related to appropriations for ordnance-stores ammunition.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, see Savings Provisions note under sections 582 to 591 of this title.

§ 656. Cost of transportation of material charged to appropriations for work in connection with which transportation charges required

The cost of transportation of material in connection with the manufacturing and purchasing activities of the Signal Corps, Ordnance Corps, Chemical Corps, Army Medical Department, Corps of Engineers, and the Artillery, and in connection with the construction and installation of fire-control projects at seacoast fortifications by the Artillery may be charged to the appropriations for the work in connection with which such transportation charges are required.

(Mar. 2, 1923, ch. 178, title I, 42 Stat. 1391; July 2, 1926, ch. 721, § 1, 44 Stat. 780; Sept. 12, 1950, ch. 946, title III, § 301(72), 64 Stat. 843.)

CODIFICATION

"Air Corps" was omitted from text of section on authority of act July 26, 1947, ch. 343, title II, § 207, 61 Stat. 502, which established the Department of the Air Force. Section 208 of act July 26, 1947, merged the Department of the Army Air Forces, the Air Corps, United States Army, and the Air Force Combat Command into the United States Air Force, within the Department of the Air Force.

Section 207 of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which continued the Department of the Air Force under the administrative supervision of the Secretary of the Air Force in sections 8010 to 8013, and United States Air Force within the Department of the Air Force in section 8062.

The Ordnance Department was designated the Ordnance Corps, the Engineer Department was designated the Corps of Engineers, the Coast Artillery Corps was designated the Artillery, and the Chemical Warfare Service was designated the Chemical Corps by section 306(a) of act June 28, 1950, ch. 383, title III, 64 Stat. 269. The Medical Department was designated the Army Medical Service by section 307 of act June 28, 1950. Sections 306 and 307 of act June 28, 1950 were repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which continued the Corps of Engineers, the Ordnance Corps, the Artillery, and the Chemical Corps as basic branches of the Army in section 3063, and continued the Army Medical Service in sections 3067 to 3070, Armed Forces.

The Army Medical Service was redesignated the Army Medical Department by Pub. L. 90-329, June 4, 1968, 82 Stat. 170. See section 3067 of title 10.

AMENDMENTS

1950—Act Sept. 12, 1950, eliminated provisions which required that the Budget estimates for each of the appropriations referred to should carry separately the amounts required for such transportation costs.

1926—Act July 2, 1926, substituted "Air Corps" for "Air Service".

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in provisions of this section, as affected by their repeal by act Sept. 12, 1950, see Savings Provisions note under sections 582 to 591 of this title.

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters and transportation of personnel and property, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 25, Oct. 14, 1948; 26, Oct. 15, 1948; and 40 [App. B(90)], July 22, 1949.

§ 657. Repealed. Sept. 12, 1950, ch. 946, title III, § 301 (73), 64 Stat. 843

Section, act June 30, 1902, ch. 1328, 32 Stat. 520, related to appropriations for Ordnance Department in payment of freight charges on ordnance or ordnance stores.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, see Savirgs Provisions note under former sections 582 to 591 of this title.

§ 658. Expenses of manufacturing operations by Chief of Ordnance charged against appropriations therefor

The Chief of Ordnance, in conducting manufacturing or similar operations, may charge any indirect or general expense for labor or material therefor against any of the appropriations authorizing these operations in such manner as is most economical and efficient, provided that the methods adopted shall show that each of

such appropriations bears its ratable share of the total amount of these expenses.

(Mar. 2, 1907, ch. 2507, 34 Stat. 1062.)

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 25, Oct. 14, 1948, and 40 [App. B(91)], July 22, 1949.

§ 659. Use of material procured under any appropriation by Chief of Ordnance

The Chief of Ordnance, in conducting manufacturing or similar operations under any particular appropriation may use material procured under any appropriation and replace the same in kind or otherwise: *Provided*, That in doing so the methods shall be such that each appropriation will be charged with the full value of the material used in carrying out its object.

(Mar. 4, 1911, ch. 242, 36 Stat. 1344.)

TRANSFER OF FUNCTIONS

For transfer of certain functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 25, Oct. 14, 1948, and 40 [App. B(92)], July 22, 1949.

§ 660. Expenses of Ordnance Corps in procuring stores for other departments or bureaus

Whenever the Ordnance Corps, under existing regulations, procures stores for other executive departments or bureaus, its appropriations shall be applicable to defray the necessary expenses in connection with the procurement, subject to reimbursement from time to time, or on completion of the work, from the department or bureau for which the stores were procured.

(June 12, 1906, ch. 3078, 34 Stat. 258; Proc. No. 2695, eff. July 4, 1946, 11 F.R. 7517, 60 Stat. 1352.)

CODIFICATION

The Ordnance Department was designated the Ordnance Corps by section 306(a) of act June 28, 1950, ch. 383, title III, 64 Stat. 269. Section 306 of act June 28, 1950 was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in section 3063 continued the Ordnance Corps as a basic branch of the Army.

Words "including the Philippine government," after "bureaus", were omitted under authority of 1946 Proc. No. 2695. Said proclamation was issued pursuant to section 1394 of Title 22, Foreign Relations and Intercourse, which recognized the independence of the Philippines as of July 4, 1946. For text of Proc. No. 2695, see note under section 1394 of Title 22.

§ 661. Appropriation for National Ocean Survey; purchases from

The Secretary of Commerce is authorized to purchase, from the appropriation for the National Ocean Survey, provisions, clothing, and small stores for the enlisted men, and food supplies for field parties working in remote localities, such provisions, clothing, small stores, and food supplies to be sold to the employees of said survey and the appropriation reimbursed.

(Mar. 3, 1901, ch. 853, § 1, 31 Stat. 1144; Feb. 14, 1903, ch. 552, § 4, 32 Stat. 826.)

CODIFICATION

Section was a provision of the Sundry Civil Appropriation Act of Mar. 3, 1901.

Upon incorporation into the Code, words "Secretary of Commerce" were substituted for "Secretary of the Treasury" to conform to act Feb. 14, 1903.

CHANGE OF NAME

The Coast and Geodetic Survey was consolidated with the National Weather Bureau in 1965 to form the Environmental Science Services Administration by Reorg. Plan No. 2 of 1965, eff. July 13, 1965, 30 F.R. 8819, 79 Stat. 1318. The Environmental Science Services Administration was abolished in 1970 and its personnel, property, records, etc., were transferred to the National Oceanic and Atmospheric Administration by Reorg. Plan No. 4 of 1970, eff. Oct. 3, 1970, 35 F.R. 15627, 84 Stat. 2090. By order of the Acting Associate Administrator of the National Oceanic Atmospheric Administration, 35 F.R. 19249, Dec. 19, 1970, the Coast and Geodetic Survey was redesignated the National Ocean Survey. See notes under section 311 of Title 15, Commerce and Trade.

§ 662. Appropriations for United States Fish and Wildlife Service; purchases from

The Secretary of Interior may purchase, to the extent of not to exceed $5,000, from the appropriations for the United States Fish and Wildlife Service, clothing and small stores for the crews of vessels, to be sold to the employees of said service and the appropriations reimbursed.

(July 1, 1918, ch. 113, § 1, 40 Stat. 694; 1939 Reorg. Plan No. II, § 4(e), (f), eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1433; 1940 Reorg. Plan No. III, § 3, eff. June 30, 1940, 5 F.R. 2108, 54 Stat. 1232; Aug. 8, 1956, ch. 1036, § 3, 70 Stat. 1119.)

TRANSFER OF FUNCTIONS

The Fish and Wildlife Service, created by Reorg. Plan No. III of 1940, eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, was succeeded by the United States Fish and Wildlife Service established by act Aug. 8, 1956, ch. 1036, § 3, 70 Stat. 1119. See section 742b of Title 16, Conservation.

All functions of all other officers of the Department of the Interior and all functions of all agencies and employees of the Department were, with two exceptions, transferred to the Secretary of the Interior, with power vested in him to authorize their performance or the performance of any of his functions by any of those officers, agencies, and employees, by Reorg. Plan No. 3 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1263, set out in the Appendix to Title 5, Government Organization and Employees.

Bureau of Fisheries was consolidated with Bureau of Biological Survey into Fish and Wildlife Service in Department of Interior, and offices of Commissioner and Deputy Commissioner of Fisheries were abolished by Reorg. Plan No. III of 1940, set out in the Appendix to Title 5, Government Organization and Employees. See, also, sections 8 and 9 of that plan for provisions relating to transfer of records, property, personnel, and funds. The Bureau had been previously transferred to Department of Interior by Reorg. Plan No. II of 1939, § 4(e), also set out in the Appendix to title 5.

§ 663. Omitted

CODIFICATION

Section, act June 28, 1902, ch. 1301, § 1, 32 Stat. 476, which related to expenditures for supplies for courts to be done by the Attorney General, was omitted as obsolete. Present provisions covering the subject matter are set out as section 604(9) of Title 28, Judiciary and Judicial Procedure, which imposes the duty of purchasing supplies for the courts upon the Director of the Administrative Office of the United States Courts.

§ 663a. Appropriation for salaries of certain judicial officers; other uses prohibited; payment

On and after July 2, 1942, no part of the funds appropriated for salaries of judges, the Attorney General, Assistant Attorneys General, Solicitor General, United States attorneys, marshals, and clerks of court shall be used for any other purpose whatsoever, but such salaries shall be allotted out of appropriations made for such salaries and retained by the Department or the Administrative Office of the United States Courts and paid to such officials severally, as and when such salaries fall due and without delay.

(July 2, 1942, ch. 472, title V, § 505, 56 Stat. 506; June 25, 1948, ch. 646, § 1, 62 Stat. 909.)

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, substituted "United States attorney" for "district attorney". See section 541 of Title 28, Judiciary and Judicial Procedure, and Historical and Revision note thereunder.

§ 664. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(74), 64 Stat. 843

Section, act June 25, 1910, ch. 384, § 1, 36 Stat. 710, related to appropriation for furniture, and repairs for public buildings.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 665. Appropriations

(a) Expenditures or contract obligations in excess of funds prohibited

No officer or employee of the United States shall make or authorize an expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein; nor shall any such officer or employee involve the Government in any contract or other obligation, for the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.

(b) Voluntary service forbidden

No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.

(c) Apportionment of appropriations; reserves; distribution; review

(1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation or expenditure thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof. As used hereafter in this section, the term "appropriation" means appropriations, funds, and authorizations to create obligations by contract in advance of appropriations.

(2) In apportioning any appropriation, reserves may be established solely to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements or greater efficiency of operations. Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments and reapportionments that any amount so reserved will not be required to carry out the full objectives and scope of the appropriation concerned, he shall recommend the rescission of such amount in the manner provided in the Budget and Accounting Act, 1921 [31 U.S.C. 1 et seq.], for estimates of appropriations. Except as specifically provided by particular appropriations Acts or other laws, no reserves shall be established other than as authorized by this subsection. Reserves established pursuant to this subsection shall be reported to the Congress in accordance with the Impoundment Control Act of 1974 [31 U.S.C. 1400 et seq.].

(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters, operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by the officers designated in subsection (d) of this section to make apportionments and reapportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reapportioned.

(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reapportionments, and such reapportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.

(d) Officers controlling apportionment or reapportionment

(1) Any appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the officer having administrative control of such appropriation. Each such appropriation shall be apportioned not later than thirty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after approval of the Act

by which the appropriation is made available, whichever is later.

(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Office of Management and Budget. The head of each agency to which any such appropriation is available shall submit to the Office of Management and Budget information, in such form and manner and at such time or times as the Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days after approval of the Act by which such appropriation is made available, whichever is later. The Director of the Office of Management and Budget shall apportion each such appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after the approval of the Act by which such appropriation is made available, whichever is later. When used in this section, the term "agency" means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States. Nothing in this subsection shall be so construed as to interfere with the initiation, operation, and administration of agricultural price support programs and no funds (other than funds for administrative expenses) available for price support, surplus removal, and available under section 612(c) of title 7, with respect to agricultural commodities shall be subject to apportionment pursuant to this section. The provisions of this section shall not apply to any corporation which obtains funds for making loans, other than paid in capital funds, without legal liability on the part of the United States.

(e) Apportionment necessitating deficiency or supplemental estimates

(1) No apportionment or reapportionment, or request therefor by the head of an agency, which, in the judgment of the officer making or the agency head requesting such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer or agency head, as the case may be, that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control; or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions toward, sums which are required to be paid to individuals either in specific amounts fixed by law or in accordance with formulae prescribed by law.

(2) In each case of an apportionment or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.

(f) Exemption of trust funds and working funds expenditures from apportionment

(1) The officers designated in subsection (d) of this section to make apportionments and reapportionments may exempt from apportionments trust funds and working funds expenditures from which have no significant effect on the financial operations of the Government, working capital and revolving funds established for intragovernmental operations, receipts from industrial and power operations available under law and any appropriation made specifically for—

(1) interest on, or retirement of, the public debt;

(2) payment of claims, judgments, refunds, and draw-backs;

(3) any item determined by the President to be of a confidential nature;

(4) payment under private relief acts or other laws requiring payments to designated payees in the total amount of such appropriation;

(5) grants to the States under title I, IV, or X of the Social Security Act [42 U.S.C. 301 et seq., 601 et seq., 1201 et seq.], or under any other public assistance title in such Act.

(2) The provisions of subsection (c) of this section shall not apply to appropriations to the Senate or House of Representatives or to any Member, committee, Office (including the office of the Architect of the Capitol), officer, or employee thereof.

(g) Administrative division of apportionment; simplification of system for subdividing funds

Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control of any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Office of Management and Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or expenditures against each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment. In order to have a simplified system for the administrative subdivision of appropriations or funds, each agency shall work toward

the objective of financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.

(h) Expenditures in excess of apportionment prohibited; penalties

No officer or employee of the United States shall authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.

(i) Administrative discipline; reports on violations

(1) In addition to any penalty or liability under other law, any officer or employee of the United States who shall violate subsections (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office; and any officer or employee of the United States who shall knowingly and willfully violate subsections (a), (b), or (h) of this section shall, upon conviction, be fined not more than $5,000 or imprisoned for not more than two years, or both.

(2) In the case of a violation of subsections (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Mayor of the District of Columbia, shall immediately report to the President, through the Director of the Office of Management and Budget, and to the Congress all pertinent facts together with a statement of the action taken thereon.

(R.S. § 3679; Mar. 3, 1905, ch. 1484, § 4, 33 Stat. 1257; Feb. 27, 1906, ch. 510, § 3, 34 Stat. 48; Sept. 6, 1950, ch. 896, ch. XII, § 1211, 64 Stat. 765; Aug. 1, 1956, ch. 814, § 3, 70 Stat. 783; Aug. 28, 1957, Pub. L. 85-170, ch. XIV, § 1401, 71 Stat. 440; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085; Dec. 24, 1973, Pub. L. 93-198, title IV, § 421, 87 Stat. 789; July 12, 1974, Pub. L. 93-344, title X, § 1002, 88 Stat. 332; Jan. 3, 1975, Pub. L. 93-618, title I, § 175(a)(2), 88 Stat. 2011.)

REFERENCES IN TEXT

The Budget and Accounting Act, 1921, referred to in subsec. (c)(2), is act June 10, 1921, ch. 18, 42 Stat. 20, as amended, which is classified principally to chapter 1 (§ 1 et seq.) of this title. For complete classification of this Act to the Code, see section 1 of this title and Tables Volume.

The Impoundment Control Act of 1974, referred to in subsec. (c)(2), is title X of Pub. L. 93-344, July 12, 1974, 88 Stat. 332, which is classified principally to chapter 26 (§ 1400 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 1400 of this title and Tables volume.

The Social Security Act, referred to in subsec. (f), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended. Titles I, IV, and X of the Social Security Act are classified generally to subchapters I, IV, and X (§§ 301 et seq., 601 et seq., 1201 et seq.) of chapter 7 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables volume.

CODIFICATION

R.S. § 3679 is from act July 12, 1870, ch. 251, § 7, 16 Stat. 251.

AMENDMENTS

1975—Subsec. (d)(1). Pub. L. 93-618 inserted reference to the United States International Trade Commission.

Subsec. (g). Pub. L. 93-618 inserted reference to the United States International Trade Commission.

1974—Subsec. (c)(2). Pub. L. 93-344 struck out provisions which had authorized the establishment of reserves to provide for contingencies or to effect savings whenever savings were made possible through developments subsequent to the date on which the appropriation was made available, added provisions that, except as specifically provided by particular appropriations acts or other laws, no reserves be established other than as authorized by this subsection, and added requirement that reserves established pursuant to subsec. (c) be reported to the Congress in accordance with the Impoundment Control Act of 1974.

1957—Subsec. (e)(1). Pub. L. 85-170 included requests for apportionment or reapportionment by heads of agencies.

1956—Subsec. (g). Act Aug. 1, 1956, added the provision relating to simplification of system for subdividing funds.

1950—Act Sept. 6, 1950, amended section generally to require careful apportionment of all types of funds expended by Federal agencies and efficient administration of the Government's business.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-344 effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

TRANSFER OF FUNCTIONS

Except as otherwise provided in Reorg. Plan No. 3 of 1967, eff. Aug. 11, 1967 (in part), 32 F.R. 11669, 81 Stat. 948, all functions of the Board of Commissioners of the District of Columbia were transferred to the Commissioner of the District of Columbia by section 401 of Reorg. Plan No. 3 of 1967. The office of Commissioner of the District of Columbia, as established by Reorg. Plan No. 3 of 1967, was abolished as of noon Jan. 2, 1975, by Pub. L. 93-198, title VII, § 711, Dec. 24, 1973, 87 Stat. 818, and replaced by the office of Mayor of the District of Columbia by section 421 of Pub. L. 93-198, classified to section 1-161 of the District of Columbia Code. Accordingly, "Mayor" was substituted for "commissioners".

Reference to the Board of Commissioners of the District of Columbia was changed to the Commissioner of the District of Columbia pursuant to section 401 of Reorganization Plan No. 3 of 1967, 32 F.R. 11669, which transferred the functions of the Board of Commissioners, including functions of the President of the Board and all functions of each other member of the Board, including the executive power vested therein, to the Commissioner of the District of Columbia, except as provided by other sections of the Reorganization Plan. For provisions establishing the office of Commissioner of the District of Columbia and abolishing the Board of Commissioners, see sections 301 and 503 of the Plan, set out in the Appendix to Title 5, Government Organization and Employees. See, also, effective date note under such plan.

Functions of making, waiving, and modifying apportionments of appropriations as transferred to Director of the Bureau of the Budget [now Office of Management and Budget], see Ex. Ord. No. 6166, § 16, eff. June 10, 1933, set out as a note under section 901 of Title 5.

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R.

7959, 84 Stat. 2085, set out in the Appendix to title 5. Section 102 of Reorg. Plan No. 2 of 1970 redesignated the Bureau of the Budget as the Office of Management and Budget.

DEPARTMENT OF STATE

Contracts for use of international short-wave radio stations and facilities may provide for indemnity of owners and operators of such stations against loss or damage on account of injury to persons or property arising from use of such stations or facilities, acts July 5, 1946, ch. 541, title I, 60 Stat. 447; July 9, 1947, ch. 211, title I, § 101, 61 Stat. 280; June 3, 1948, ch. 400, title I, § 101, 62 Stat. 312; July 20, 1949, ch. 354, title I, § 101, 63 Stat. 451; Sept. 6, 1950, ch. 896, ch. III, title I, § 101, 64 Stat. 614; Oct. 22, 1951, ch. 533, title I, § 101, 65 Stat. 581; July 10, 1952, ch. 651, title I, § 101, 66 Stat. 554; Aug. 7, 1953, ch. 340, ch. III, § 301, 67 Stat. 420.

Similar provisions conferring this authority on the Office of the Coordinator of Inter-American Affairs and Office of War Information were carried in acts Oct. 26, 1942, ch. 629, title II, 56 Stat. 996, 997, July 12, 1943, 3 p.m., E.W.T., ch. 228, § 1, 57 Stat. 529, 532; June 28, 1944, ch. 301, title I, § 1, 58 Stat. 538, 539; July 17, 1945, ch. 319, § 1, 59 Stat. 477.

CROSS REFERENCES

Administrator of Rural Electrification Administration empowered to accept and utilize voluntary and uncompensated services of Federal, State, and local officers and employees in carrying out his program, see section 911 of Title 7, Agriculture.

Heads of the Executive Departments required to apportion contingent funds among the bureaus and offices of departments, see section 669 of this title.

No contracts or purchases unless authorized or under adequate appropriation, see section 11 of Title 41, Public Contracts.

Officers knowingly contracting for erection of public buildings or any public improvements for a larger amount than specific sum appropriated as misdemeanor, see section 435 of Title 18, Crimes and Criminal Procedure.

Peace Corps program, Presidential acceptance and employment of voluntary services, see section 2509 of Title 22, Foreign Relations and Intercourse.

Projects under Mexican treaties, authority to enter into contracts beyond amount appropriated, notwithstanding this section, see action 277d-3 of Title 22.

Removal of persons in competitive service to be only for cause, see section 7501 of Title 5, Government Organization and Employees.

Restrictions on contracts for—

Public buildings or any public improvements exceeding amount appropriated for specific purpose, see section 12 of Title 41, Public Contracts.

Rent of any building in city of Washington until an appropriation therefor has been made, see section 34 of Title 40, Public Buildings, Property, and Works.

Unexpended balances of funds appropriated for other agencies to be available for expenditure by Maritime Commission without regard to requirement of apportionment under this section, see section 1119 of Title 46, Shipping.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 665a, 669 of this title; title 2 section 60a–2; title 5 sections 575, 5307; title 12 section 1749bbb–8; title 15 sections 636, 713a–10, 2076, 2218; title 16 sections 470m, 831n–4; title 18 section 4204; title 19 section 2171; title 20 sections 241–1, 646, 1103, 1225; title 21 section 1117; title 22 sections 277d–3, 1461b, 2509, 2587; title 29 section 987; title 33 section 1123; title 39 section 2003; title 42 sections 2204, 2204a, 2210, 2293, 2295, 2394, 2942, 3772, 4343, 5613; title 47 section 603; title 49 section 921.

SECTION REFERRED TO IN D.C. CODE

This section is referred to in sections 1–251, 47–105, 47–228 of the District of Columbia Code.

§ 665a. Basis of apportionment; need for funds for increased compensation for wage-board employees

On and after June 5, 1957, any appropriation required to be apportioned pursuant to section 665 of this title, may be apportioned on a basis indicating the need for a supplemental or deficiency estimate of appropriation to the extent necessary to permit payment of such pay increases as may be granted those employees (commonly known as wage-board employees) whose compensation is fixed and adjusted from time to time in accordance with prevailing rates (5 U.S.C. 5102(c)(7), 5341 et seq.).

(Pub. L. 85–48, title II, § 210, June 5, 1957, 71 Stat. 55.)

CODIFICATION

References to "(5 U.S.C. 5102(c)(7), 5341 et seq.)" was substituted for "(5 U.S.C. 1082(7))" on authority of Pub. L. 89–554, § 7(b), Sept. 6, 1966, 80 Stat. 631, the first section of which enacted Title 5, Government Organization and Employees, and Pub. L. 92–392, Aug. 19, 1972, § 1, 86 Stat. 564, which revised the provisions relating to compensation of wage-board employees.

§ 665b. Litigation involving right to unexpended funds returned to general fund of the Treasury

Any provision of law which requires unexpended funds to return to the general fund of the Treasury at the end of the fiscal year shall not be held to affect the status of any lawsuit or right of action involving the right to those funds.

(Pub. L. 93–52, § 111, July 1, 1973, 87 Stat. 134.)

§ 666. Gratuitous services of officers of Army Reserve

Section 665 of this title shall not be construed to prohibit the Secretary of the Army from accepting the gratuitous services of officers of the Army Reserve in the furtherance of the enrollment, organization, and training of the Army Reserve or the Reserve Officers' Training Corps, or in consultation upon matters relating to the military service.

(May 12, 1917, ch. 12, 40 Stat. 72.)

CODIFICATION

Act Mar. 28, 1948, ch. 157, § 1, 62 Stat. 87, amended act June 3, 1916, ch. 134, § 1, 39 Stat. 166, as amended June 4, 1920, ch. 227, subch. I, § 1, 41 Stat. 759; June 15, 1933, ch. 87, § 1, 48 Stat. 153; Dec. 13, 1941, ch. 571, § 3, 55 Stat. 800, by grouping the Organized Reserves, the Enlisted Reserve Corps and the Officers' Reserve Corps into a Reserve component known as the Organized Reserve Corps. Section 1 of act June 3, 1916, as amended, was repealed by section 401(a) of act June 28, 1950, ch. 383, title IV, 64 Stat. 268.

The Organized Reserve Corps, which was continued by section 301 of act June 28, 1950, was redesignated the Army Reserve by act July 9, 1952, ch. 608, part III, § 302, 66 Stat. 498. Section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641, repealed section 302 of act July 9, 1952. See section 3062 of Title 10, Armed Forces.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat.

501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

TRANSFER OF FUNCTIONS

For transfer of certain functions and personnel of the civilian air components of the Army, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order No. 10 [§ 1a(5)], Apr. 27, 1948.

§ 667. Omitted

CODIFICATION

Section, acts Feb. 17, 1922, ch. 55, 42 Stat. 388; Jan. 3, 1923, ch. 22, 42 Stat. 1109; Apr. 4, 1924, ch. 84, title I, 43 Stat. 83; Jan. 22, 1925, ch. 87, title I, 43 Stat. 781; Mar. 2, 1926, ch. 43, title I, 44 Stat. 154; Jan. 26, 1927, ch. 58, title I, 44 Stat. 1045, relating to contracts for fuel for public buildings in advance of appropriations, was omitted as covered by sections 474, 481 and 756 of Title 40, Public Buildings, Property, and Works.

§ 668. Contracts for fuel by Secretary of the Army without regard to current fiscal year

When, in the opinion of the Secretary of the Army, it is in the interest of the United States so to do, he is authorized to enter into contracts and to incur obligations for fuel in sufficient quantities to meet the requirements for one year without regard to the current fiscal year, and payments for supplies delivered under such contracts may be made from funds appropriated for the fiscal year in which the contract is made, or from funds appropriated or which may be appropriated for such supplies for the ensuing fiscal year.

(June 30, 1921, ch. 33, § 1, 42 Stat. 78.)

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

TRANSFER OF FUNCTIONS

For transfer of certain procurement and related functions and property, and functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army to the Secretary of the Air Force, see Secretary of Defense Transfer Order Nos. 6, eff. Jan. 15, 1948; 25, Oct. 14, 1948; 39, May 18, 1949; and 40 [App. B (93)], July 22, 1949.

Public Buildings Administration was abolished by act June 30, 1949, ch. 288, title I, § 103, 63 Stat. 380, and functions were transferred to General Services Administration. See section 753 of Title 40, Public Buildings, Property, and Works.

Public Buildings Branch of Procurement Division (Bureau of Federal Supply) of Treasury Department transferred to Public Buildings Administration within Federal Works Agency, see Reorg. Plan No. I of 1939, §§ 301, 303, eff. July 1, 1939, 4 F.R. 2729, 53 Stat. 1426, 1427, set out in the Appendix to Title 5, Government Organization and Employees.

Functions of procurement of supplies, services, stores, etc., exercised by any other agency were transferred to the Procurement Division in the Treasury Department by Ex. Ord. No. 6166, § 1, June 10, 1933, set out as a note under section 901 of Title 5. The name of the Procurement Division was changed to Bureau of Federal Supply by Treasury Department Order 73 dated Nov. 19, 1946. The bureau was transferred on July 1, 1949, to the General Services Administration, where it functions as the Federal Supply Service, pursuant to act June 30, 1949, ch. 288, § 102, 63 Stat. 380.

§ 668a. Metered services extending beyond fiscal year, appropriation chargeable

On and after April 27, 1937, in making payments for commodities or services the quantity of which is determined by metered readings, such as gas, electricity, water, steam, and the like, and for telephone services, where the period covered by the charge begins in one fiscal year or allotment period and ends in another, the entire amount of the payment may be regarded as a charge against the appropriation or allotment current at the end of such period.

(Apr. 27, 1937, ch. 143, 50 Stat. 119; Apr. 26, 1939, ch. 103, 53 Stat. 624.)

AMENDMENTS

1939—Act Apr. 26, 1939, added "and for telephone services" after "and the like".

§ 669. Apportionment of contingent fund of departments to offices and bureaus

In addition to the apportionment required by section 665 of this title, the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefor; and there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department in Washington, District of Columbia, which could be purchased out of the appropriations made for the regular contingent funds of such department or of its offices or bureaus.

(Aug. 23, 1912, ch. 350, § 6, 37 Stat. 414.)

TRANSFER OF FUNCTIONS

Functions of making, waiving, and modifying apportionments of appropriations transferred to Director of the Bureau of the Budget [now Office of Management and Budget] see Ex. Ord. No. 6166, § 16, set out as a note under section 901 of Title 5, Government Organization and Employees.

§ 670. Footing of paragraphs to determine amount appropriated

The total amount appropriated in the various paragraphs of an appropriation Act shall be determined by the correct footing up of the specific sums or rates appropriated in each paragraph contained therein unless otherwise expressly provided.

(May 28, 1896, ch. 252, § 1, 29 Stat. 148.)

§ 671. Appropriations for contingent expenses of Congress; restrictions

Appropriations made for contingent expenses of the House of Representatives or the Senate shall not be used for the payment of personal services except upon the express and specific authorization of the House or Senate in whose behalf such services are rendered. Nor shall such appropriations be used for any expenses not intimately and directly connected with the routine legislative business of either House of Congress, and the General Accounting Office shall apply the provisions of this section in the settlement of the accounts of expenditures from said appropriations incurred for services or materials.

(Feb. 14, 1902, ch. 17, § 1, 32 Stat. 26; June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24.)

CODIFICATION

Section was a proviso annexed to an appropriation for miscellaneous items, in the Urgent Deficiency Appropriation Act for the fiscal year 1902.

Upon incorporation of this section into the Code, words "General Accounting Office" were substituted for "accounting officers of the Treasury" to conform to section 304 of act June 10, 1921, which is classified to section 44 of this title.

§ 671a. Repealed. July 1, 1946, ch. 479, § 101, 60 Stat. 393

Section, act Oct. 9, 1940, ch. 780, title I, 54 Stat. 1031, related to restrictions on the use of Senate contingent expenses for use in defraying the expenses of any person, with certain exceptions, to attend the funeral of deceased Senators.

§ 672. Expenses of commissions and inquiries

No accounting or disbursing officer of the Government shall allow or pay any account or charge whatever, growing out of, or in any way connected with, any commission or inquiry, except courts-martial or courts of inquiry in the military or naval service of the United States, until special appropriations shall have been made by law to pay such accounts and charges. This section, however, shall not extend to the contingent fund connected with the foreign intercourse of the Government, placed at the disposal of the President.

(R.S. § 3681.)

CODIFICATION

R.S. § 3681 is from act Aug. 26, 1842, ch. 202, § 25, 5 Stat. 533.

§ 673. Use of public moneys or appropriations for compensation or expenses of commission; details from executive departments to such commission prohibited

No part of the public moneys, or of any appropriation made by Congress, shall be used for the payment of compensation or expenses of any commission, council, board, or other similar body, or any members thereof, or for expenses in connection with any work or the results of any work or action of any commission, council, board, or other similar body, unless the creation of the same shall be or shall have been authorized by law; nor shall there be employed by detail, hereafter or heretofore made, or otherwise personal services from any executive department or other Government establishment in connection with any such commission, council, board, or other similar body.

(Mar. 4, 1909, ch. 299, § 9, 35 Stat. 1027.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 22 sections 2396, 2514.

§§ 674 to 677. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(75) to (78), 64 Stat. 843

Section 674, R.S. § 3682, related to restrictions on contingent appropriations.

Section 675, R.S. § 3683, related to purchases from contingent funds.

Section 676, act Mar. 3, 1921, ch. 124, § 1, 41 Stat. 1303, related to purchases by Department of Commerce.

Section 677, act June 19, 1878, ch. 329, § 1, 20 Stat. 203, related to expenditure of appropriations for contingent expenses of Post Office Department (now the United States Postal Service).

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in these sections, as affected by their repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 678. Repealed. Aug. 2, 1946, ch. 744, § 17(a), 60 Stat. 811

Section, act Mar. 15, 1898, ch. 68, § 3, 30 Stat. 316, related to purchases of books from appropriations for contingent expenses.

§ 679. Expenditure from appropriations for private telephone service

Except as otherwise provided by law, no money appropriated by any Act shall be expended for telephone service installed in any private residence or private apartment or for tolls or other charges for telephone service from private residences or private apartments, except for long-distance telephone tolls required strictly for the public business, and so shown by vouchers duly sworn to and approved by the head of the department, division, bureau, or office in which the official using such telephone or incurring the expense of such tolls shall be employed: *Provided*, That the cost of installation and use of telephones in residences leased or owned by the Government of the United States in foreign countries for the use of the Foreign Service may be allowed from Government funds, under such regulations as may be prescribed by the Secretary of State, except that the restrictions in this section relating to long-distance tolls shall also apply to telephones installed in such official residences.

(Aug. 23, 1912, ch. 350, § 7, 37 Stat. 414; Apr. 30, 1940, ch. 175, 54 Stat. 175.)

CODIFICATION

"Except as otherwise provided by law," was inserted by the Revisers in the 1926 general revision of the Code.

AMENDMENTS

1940—Act Apr. 30, 1940, added the proviso.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 680 of this title; title 16 section 580f; title 22 section 287e.

§ 680. Private telephone service; construction and operation of locks and dams; limitation

On and after September 22, 1922 the provisions of section 679 of this title, or any other law prohibiting the expenditure of public money for telephone services installed in private residences, shall not be construed to apply to or forbid the installation and use of such telephones as may be necessary for the prosecution of Government business in connection with the construction and operation of locks and dams for navigation, flood control, and related water uses, under such regulations as may be prescribed by the Secretary of the Army on the recommendation of the Chief of Engineers. Not more than $30,000 shall be expended for such telephone services in any one fiscal year.

(Sept. 22, 1922, ch. 427, § 7, 42 Stat. 1042; May 17, 1950, ch. 188, title II, § 203, 64 Stat. 170; June 28, 1955, ch. 198, 69 Stat. 188.)

AMENDMENTS

1955—Act June 28, 1955, eliminated the certification of necessity by the Chief of Engineers and the authorization of the Secretary of the Army for each installation.

1950—Act May 17, 1950, added the proviso.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 680a. Long-distance telephone tolls; payment from appropriations

On and after May 10, 1939, no part of any appropriation for any executive department, establishment, or agency shall be used for the payment of long-distance telephone tolls except for the transaction of public business which the interests of the Government require to be so transacted; and all such payments shall be supported by a certificate by the head of the department, establishment, or agency concerned, or such subordinates as he may specially designate, to the effect that the use of the telephone in such instances was necessary in the interest of the Government.

(May 10, 1939, ch. 119, § 4, 53 Stat. 738.)

§ 681. Repealed. Sept. 12, 1950, ch. 946, title III, § 301 (79), 64 Stat. 843

Section, R.S. § 3684, related to buildings under control of Treasury Department.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 682. Appropriations for public buildings available until completion of work

All moneys appropriated for the construction of public buildings shall remain available until the completion of the work for which they are, or may be, appropriated; and upon the final completion of each or any of said buildings, and the payment of all outstanding liabilities therefor, the balance or balances remaining shall be immediately covered into the Treasury.

(June 23, 1874, ch. 476, § 1, 18 Stat. 275.)

CODIFICATION

Section was part of the first section of an Act entitled "An act to authorize the Secretary of the Treasury to suspend work upon the public buildings."

The preceding portion of this section, omitted here, authorized the Secretary of the Treasury to defer operations on public buildings authorized by existing laws, but not actually commenced.

§§ 683, 684. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(80), (81), 64 Stat. 843

Section 683, act May 30, 1908, ch. 228, § 6, 35 Stat. 537, related to availability of appropriations for public buildings for purposes specifically enumerated.

Section 684, act Mar. 3, 1901, ch. 853, § 1, 31 Stat. 1153, related to pay of assistant custodians and janitors.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in these sections, as affected by their repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 685. Lighthouses

Appropriations for establishing lighthouses shall be available for expenditure for two years after acts of State legislatures ceding jurisdiction over sites take effect. This section shall not, however, apply to general appropriations for lighthouse purposes. In no case shall any special appropriation be available for more than two years without further provision of law.

(R.S. § 3685.)

CODIFICATION

R.S. § 3685 is from act June 10, 1872, ch. 415, § 1, 17 Stat. 355.

§ 685a. Federal services for District government and District services for Federal Government

(a) Statement of purposes; agreement for services; negotiation, approval by Director of Federal Office of Management and Budget and Mayor of District, actual cost basis of rates or charges

For the purpose of preventing duplication of effort or for the purpose of otherwise promoting efficiency and economy, any Federal officer or agency may furnish services to the District government and any District officer or agency may furnish services to the Federal Government. Except where the terms and conditions governing the furnishing of such services are prescribed by other provisions of law, such services shall be furnished pursuant to an agreement (1) negotiated by the Federal and District authorities concerned, and (2) approved by the Director of the Federal Office of Management

and Budget and by the Mayor. Each such agreement shall provide that the cost of furnishing such services shall be borne in the manner provided in subsection (c) of this section by the government to which such services are furnished at rates or charges based on the actual cost of furnishing such services.

(b) Reciprocal delegation of functions

For the purpose of carrying out any agreement negotiated and approved pursuant to subsection (a) of this section, any District officer or agency may in the agreement delegate any of his or its functions to any Federal officer or agency, and any Federal officer or agency may in the agreement delegate any of his or its functions to any District officer or agency. Any function so delegated may be exercised in accordance with the terms of the delegation.

(c) Appropriations of Federal Government and District government for payment of costs; services of Chief of Metropolitan Police on nonreimbursable basis

The cost to each Federal officer and agency in furnishing services to the District pursuant to any such agreement are authorized to be paid, in accordance with the terms of the agreement, out of appropriations available to the District officers and agencies to which such services are furnished. The costs to each District officer and agency in furnishing services to the Federal Government pursuant to any such agreement are authorized to be paid, in accordance with the terms of the agreement, out of appropriations made by the Congress or other funds available to the Federal officers and agencies to which such services are furnished, except that the Chief of the Metropolitan Police shall on a nonreimbursable basis when requested by the Director of the United States Secret Service assist the Secret Service and the Executive Protection Service in the performance of their respective protective duties under section 3056 of title 18 and section 302 of title 3.

(Pub. L. 93–198, title VII, § 731, Dec. 24, 1973, 87 Stat. 822.)

CODIFICATION

Section is also set out in D.C. Code, § 1–826.

EFFECTIVE DATE

Section 771 of Pub. L. 93–198 provided in part that this section is effective on Jan. 2, 1975, if a majority of the registered qualified electors in the District of Columbia voting on a charter issue in the charter referendum accepted the charter set out in title IV of Pub. L. 93–198. The charter was approved by the voters on May 7, 1974.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 40 section 136.

§ 686. Purchase of supplies, equipment or services by one government bureau or department from another government bureau or department

(a) Payment; adjustments; exception; purchase from private agencies

Any executive department or independent establishment of the Government, or any bureau or office thereof, if funds are available therefor and if it is determined by the head of such executive department, establishment, bureau, or office to be in the interest of the Government so to do, may place orders with any other such department, establishment, bureau, or office for materials, supplies, equipment, work, or services, of any kind that such requisitioned Federal agency may be in a position to supply or equipped to render, and shall pay promptly by check to such Federal agency as may be requisitioned, upon its written request, either in advance or upon the furnishing or performance thereof, all or part of the estimated or actual cost thereof as determined by such department, establishment, bureau, or office as may be requisitioned; but proper adjustments on the basis of the actual cost of the materials, supplies, or equipment furnished, or work or services performed, paid for in advance, shall be made as may be agreed upon by the departments, establishments, bureaus, or offices concerned: *Provided*, That the Department of the Army, Navy Department, Treasury Department, Federal Aviation Agency, and the Federal Maritime Commission may place orders, as provided herein, for materials, supplies, equipment, work, or services, of any kind that any requisitioned Federal agency may be in a position to supply, or to render or to obtain by contract: *Provided further*, That if such work or services can be as conveniently or more cheaply performed by private agencies such work shall be let by competitive bids to such private agencies. Bills rendered, or requests for advance payments made, pursuant to any such order, shall not be subject to audit or certification in advance of payment.

(b) Special working funds

Amounts paid as provided in subsection (a) of this section shall be credited, (1) in the case of advance payments, to special working funds, or (2) in the case of payments other than advance payments, to the appropriations or funds against which charges have been made pursuant to any such order, except as hereinafter provided. The Secretary of the Treasury shall establish such special working funds as may be necessary to carry out the provisions of this subsection. Such amounts paid shall be available for expenditure in furnishing the materials, supplies, or equipment, or in performing the work or services, or for the objects specified in such appropriations or funds. Where materials, supplies, or equipment are furnished from stocks on hand, the amounts received in payment therefor shall be credited to appropriations or funds, as may be authorized by other law, or, if not so authorized, so as to be available to replace the materials, supplies, or equipment, except that where the head of any such department, establishment, bureau, or office determines that such replacement is not necessary the amounts paid shall be covered into the Treasury as miscellaneous receipts.

(c) Orders as obligations upon appropriations; availability of advanced payments credited to special working funds

Orders placed as provided in subsection (a) of this section shall be considered as obligations upon appropriations in the same manner as orders or contracts placed with private contractors. Advance payments credited to special working funds shall remain available to the

procuring agency for entering into contracts and other uses during the fiscal year or years for which the appropriation involved was made and thereafter until said appropriation lapses under the law to the surplus fund of the Treasury.

(Mar. 4, 1915, ch. 143, § 1, 38 Stat. 1084; May 21, 1920, ch. 194, § 7, 41 Stat. 613; June 30, 1932, ch. 314, § 601, 47 Stat. 417; June 22, 1936, ch. 689, title IV, § 8, 49 Stat. 1648; July 20, 1942, ch. 507, 56 Stat. 661; June 26, 1943, ch. 150, § 1, 57 Stat. 219; 1950 Reorg. Plan No. 21, eff. May 24, 1950, 15 F.R. 3178, 64 Stat. 1273; Aug. 23, 1958, Pub. L. 85–726, title XIV, § 1407, 72 Stat. 808; 1961 Reorg. Plan No. 7, eff. Aug. 12, 1961, 26 F.R. 7315, 75 Stat. 840.)

CODIFICATION

Provision of subsec. (c), which provided that advance payments credited to a special working fund remain available until expended was eliminated on the basis of section 8 of act June 22, 1936, which provided advance payments should have no longer period of availability for obligation than the appropriation from which such advance payments are made.

AMENDMENTS

1958—Subsec. (a). Pub. L. 85–726 substituted "Federal Aviation Agency" for "Civil Aeronautics Administration".

1943—Subsec. (c). Act June 26, 1943, added provisions making advance payments available during years for which appropriation was made.

1942—Act July 20, 1942, amended subsec. (a) generally and added first proviso.

1932—Act June 30, 1932, amended section generally.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

EFFECTIVE DATE OF 1958 AMENDMENT

Section 1505(2) of Pub. L. 85–726, provided that the amendment by Pub. L. 85–726 shall be effective on the 60th day following the date on which the Administrator of the Federal Aviation Agency first appointed under Pub. L. 85–726 qualifies and takes office. The Administrator was appointed, qualified, and took office on Oct. 31, 1958.

TRANSFER OF FUNCTIONS

For transfer of certain procurement and related functions and property, and functions relating to finance and fiscal matters, insofar as they pertain to the Air Force, from the Secretary of the Army and Department of the Army to the Secretary of the Air Force and Department of the Air Force, see Secretary of Defense Transfer Order Nos. 6 [§ 1(a)(34)], eff. Jan. 15, 1948, and 25 [§ 1s], Oct. 14, 1948.

All functions, powers, and duties of the Federal Aviation Agency and of the Administrator and other offices and officers thereof were transferred by Pub. L. 89–670, Oct. 15, 1966, 80 Stat. 931, to the Secretary of Transportation, with the functions, powers, and duties of the Secretary of Transportation pertaining to aviation safety to be exercised by the Federal Aviation Administrator in the Department of Transportation. See sections 1655 and 1657 of Title 49, Transportation.

For transfer of functions of other officers, employees, and agencies of the Department of Commerce, with certain exceptions, to the Secretary of Commerce, with power to delegate, see Reorg. Plan No. 5 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1263, set out in the Appendix to Title 5, Government Organization and Employees.

Functions of procurement of supplies, services, stores, etc., exercised by any other agency were transferred to the Procurement Division in the Treasury Department by Ex. Ord. No. 6166, § 1, June 10, 1933, set out as a note under section 901 of Title 5, Government Organization and Employees. The name of the Procurement Division was changed to Bureau of Federal Supply by Treasury Department Order 73 dated Nov. 19, 1946. The bureau was transferred on July 1, 1949, to the General Services Administration, where it functions as the Federal Supply Service, pursuant to act June 30, 1949, ch. 288, § 102, 63 Stat. 380.

All executive and administrative functions of the Maritime Commission were transferred to the Chairman of the Maritime Commission by 1949 Reorg. Plan No. 6, eff. Aug. 20, 1949, 14 F.R. 5228, 63 Stat. 1069, set out in the Appendix to Title 5.

The Bureau of Federal Supply was abolished by section 102 of act June 30, 1949, ch. 288, title I, 63 Stat. 380, and all functions transferred to the Administrator of General Services. See section 752 of Title 40, Public Buildings, Property, and Works.

"Federal Maritime Commission" was substituted for "Federal Maritime Board" in view of 1961 Reorg. Plan No. 7, set out in the Appendix to title 5, which established the Federal Maritime Commission and abolished the Federal Maritime Board, including the offices of the members thereof, and which transferred functions of the Federal Maritime Board either to the Federal Maritime Commission or to the Secretary of Commerce.

"Federal Maritime Board" was substituted for "Maritime Commission" (meaning the United States Maritime Commission) on the authority of 1950 Reorg. Plan No. 21, set out in the Appendix to title 5, which abolished the United States Maritime Commission and transferred part of its functions and part of the functions of its Chairman to the Federal Maritime Board and the Chairman thereof, such Board having been created by that Plan as an agency within the Department of Commerce with an independent status in some respects, and transferred the remainder of such Commission's functions and the functions of its Chairman to the Secretary of Commerce, with power vested in the Secretary to authorize their performance by the Maritime Administrator, the head of the Maritime Administration, which likewise was established by the Plan in the Department of Commerce with the provision that the chairman of said Federal Maritime Board should, ex officio, be such Administrator.

CROSS REFERENCES

Orders or contracts for materials placed with Government-owned establishments deemed obligations, see section 23 of Title 41, Public Contracts.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 686–1, 686b of this title; title 10 section 2205; title 16 section 825k; title 23 section 101; title 40 sections 270f, 298b; title 42 section 254.

SECTION REFERRED TO IN D.C. CODE

This section is referred to in sections 2–1706, 2–1723 of the District of Columbia Code.

§ 686–1. Available period of funds withdrawn and credited

No funds withdrawn and credited pursuant to section 686 of this title, shall be available for any period beyond that provided by the Act appropriating such funds.

(Sept. 6, 1950, ch. 896, ch. XII, § 1210, 64 Stat. 765.)

CODIFICATION

Section consists of a part of section 1210 of the General Appropriation Act, 1951. The remainder of section 1210 is set out as section 628–1 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 22 section 2358.

§ 686–2. Expenditures for telegraph and telephone communication

On and after April 15, 1926, the head of any department or establishment of the Government, in his discretion, may transfer in advance to the Signal Corps of the Army, from appropriations available for the transmission of messages, such amounts as may be necessary to defray the expense of transmitting messages turned over by him to that corps, including the payment of toll charges of commercial carriers, the leasing of facilities required for transmitting messages, and the installation and maintenance of such facilities.

(Apr. 15, 1926, ch. 146, 44 Stat. 267.)

CODIFICATION

Section was formerly classified to section 118 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89–554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 686a. Materials or services ordered from Navy; payment

Any executive department or independent establishment of the Government ordering materials or services from the Navy shall pay promptly by check upon written request from the Paymaster General of the Navy, either in advance or upon completion of the work, all or part of the estimated or actual cost thereof, as the case may be, and bills rendered in accordance herewith shall not be subject to audit or certification in advance of payment: *Provided*, That proper adjustments on the basis of the actual cost of delivery of work paid for in advance shall be made.

(May 21, 1926, ch. 355, 44 Stat. 605.)

§ 686b. Transfer of funds

(a) Disposition of funds transferred prior to June 30, 1932

Notwithstanding the provisions of this section and amendment of section 686 of this title, said section 686, as in force prior to June 30, 1932, shall remain in force with respect to the disposition of funds transferred thereunder prior to such date.

(b) Convict labor

Nothing in this section or section 686 of this title shall be construed to authorize any Government department or independent establishment, or any bureau or office thereof, to place any orders for material, supplies, equipment, work, or services to be furnished or performed by convict labor, except as otherwise provided by existing law.

(c) Provisions as additions to laws relating to working funds

The provisions of this section and section 686 of this title are in addition to and not in substitution for the provisions of any other law relating to working funds.

(June 30, 1932, ch. 314, § 602, 47 Stat. 418.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 16 section 825k; title 40 section 270f.

§ 686c. Repealed. June 26, 1943, ch. 150, § 2, 57 Stat. 219

Section, act June 22, 1936, ch. 689, title IV, § 8, 49 Stat. 1648, related to availability of advance payments under section 686 of this title.

§ 687. Repealed. Oct. 31, 1951, ch. 655, § 56(g), 65 Stat. 729

Section, acts Mar. 4, 1911, ch. 237, § 1, 36 Stat. 1234; Mar. 2, 1929, ch. 488, § 1, 45 Stat. 1475, related to regular submission to Congress of detailed statements of expenditure of appropriations for the United States Court of Customs and Patent Appeals.

SAVINGS PROVISIONS

Subsec. (*l*) of section 56 of act Oct. 31, 1951, provided that the repeal of this section should not affect any rights or liabilities existing hereunder on Oct. 31, 1951.

§ 688. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(49), (83), 64 Stat. 841, 843

Section, act June 30, 1913, ch. 4, § 26, 38 Stat. 103, related to a system of bookkeeping in Bureau of Indian Affairs.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 689. Appropriations under control of Architect of Capitol; availability for expenses of advertising

Appropriations under the control of the Architect of the Capitol shall be available for expenses of advertising and personal and other services.

(Feb. 28, 1929, ch. 367, § 1, 45 Stat. 1395; June 6, 1930, ch. 407, § 1, 46 Stat. 513.)

CODIFICATION

Section consolidates provisions from the Legislative Branch Appropriation Acts for fiscal years 1930 and 1931.

§ 690. Repealed. July 25, 1956, ch. 727, § 7(a), 70 Stat. 650

Section, act Apr. 25, 1945, ch. 95, title I, 59 Stat. 90, required the depositing into the general fund of the Treasury as miscellaneous receipts any collection which otherwise would be for depositing to the credit of an appropriation where such appropriation has lapsed and the balance reverted to the surplus fund.

§ 691. Independent offices appropriations available for expenses of certain committees, boards, and interagency groups

On and after May 3, 1945, appropriations of the executive departments and independent establishments of the Government shall be available for the expenses of committees, boards, or other interagency groups engaged in authorized activities of common interest to such departments and establishments and composed in whole or in part of representatives thereof who

receive no additional compensation by virtue of such membership: *Provided*, That employees of such departments and establishments rendering service for such committees, boards, or other groups, other than as representatives, shall receive no additional compensation by virtue of such service.

(May 3, 1945, ch. 106, title II, § 214, 59 Stat. 134.)

FEDERAL COUNCIL FOR SCIENCE AND TECHNOLOGY

Agency assistance to and establishment of standing committees and panels of the Federal Council for Science and Technology, see Ex. Ord. No. 10807, set out as a note under section 1862 of Title 42, The Public Health and Welfare.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 22 section 2456.

§ 692. Department of Interior appropriations; availability for certain administrative expenses

Appropriations for field work of the Department of the Interior shall be available for the hire, with or without personal services, of boats, work animals, and animal-drawn and motor-propelled vehicles and equipment.

(June 25, 1946, ch. 472, § 1, 60 Stat. 306.)

§ 693. Contingent expenses of Department of Interior available for payment of property damages

Appropriations for contingent expenses of the Department of the Interior shall be available, to the extent specified therein, for the payment of damages to private property (not to exceed $500 in any one case) caused by the negligent operation of motor vehicles under such appropriations.

(June 25, 1946, ch. 472, § 2, 60 Stat. 306.)

§ 693a. Justice Department appropriations; availability for payment of litigation expenses

After October 10, 1949, any claim (not in excess of $500), settled for payment by the Comptroller General, for fees, storage, or other items of expense, related to litigation, which is beyond the control of the Department of Justice may be paid out of the appropriation currently available for such purpose at the time of settlement of such claim.

(Oct. 10, 1949, ch. 662, title I, § 101, 63 Stat. 746.)

§ 694. Repealed. Sept. 12, 1950, ch. 946, title III, § 301(84), 64 Stat. 843

Section, act May 26, 1947, ch. 82, title IV, § 400, 61 Stat. 118, related to appropriations for executive departments and establishments for personal services, and availability thereof for increased costs.

SAVINGS PROVISIONS

Jurisdiction or responsibility of any agency or officer over any function or organizational unit, referred to in this section, as affected by its repeal, see Savings Provisions note under sections 582 to 591 of this title.

§ 695. Repealed. Pub. L. 89-593, § 4(a), Sept. 20, 1966, 80 Stat. 819

Section, acts Sept. 27, 1950, ch. 1052, ch. IV, § 101, 64 Stat. 1050; May 27, 1958, Pub. L. 85-426, title II, § 213, 72 Stat. 143, prohibited the withdrawal from the general fund of the Treasury of any funds appropriated to the Post Office Department (now the United States Postal Service) until the Postmaster General certifies that he has requested the Interstate Commerce Commission to establish rate increases or reformations as might be necessary to insure that revenues from fourth-class mail service will not exceed costs by more than 4 percent and that costs of fourth-class mail service will not exceed revenues by more than 4 percent.

EFFECTIVE DATE OF REPEAL

Section 4(a) of Pub. L. 89-593 provided in part that the repeal of this section is effective July 1, 1966.

REFORMATION OF CLASSIFICATION, WEIGHT LIMIT, RATES, ZONE OR ZONES OR CONDITIONS OF FOURTH-CLASS MAIL MATTER

Act of Feb. 28, 1925, ch. 368, § 207(b), 43 Stat. 1067, as amended act May 29, 1928, ch. 856, § 7, 45 Stat. 942, which authorized the Postmaster General to reform classifications, weight limits, rates, zones, and conditions in order to promote service to the public or insure receipt of adequate revenue if experience indicates that cost of service is being permanently rendered greater than receipts of revenues, was repealed by Pub. L. 89-593, § 4(b), Sept. 20, 1966, 80 Stat. 819, effective Jan. 5, 1967.

§ 696. Limitation on use of appropriations by agencies or instrumentalities; existence of agencies, etc.; performance of functions of barred agencies, etc., by other agencies

After January 1, 1945, no part of any appropriation or fund made available by this or any other Act shall be allotted or made available to, or used to pay the expenses of, any agency or instrumentality including those established by Executive order after such agency or instrumentality has been in existence for more than one year, if the Congress has not appropriated any money specifically for such agency or instrumentality or specifically authorized the expenditure of funds by it. For the purposes of this section, any agency or instrumentality including those established by Executive order shall be deemed to have been in existence during the existence of any other agency or instrumentality, established, by a prior Executive order, if the principal functions of both of such agencies or instrumentalities are substantially the same or similar. When any agency or instrumentality is or has been prevented from using appropriations by reason of this section, no part of any appropriation or fund made available by this or any other Act shall be used to pay the expenses of the performance by any other agency or instrumentality of functions which are substantially the same as or similar to the principal functions of the agency or instrumentality so prevented from using appropriations, unless the Congress has specifically authorized the expenditure of funds for performing such functions.

(June 27, 1944, ch. 286, title II, § 213, 58 Stat. 387.)

REFERENCES IN TEXT

This Act, referred to in text, is act June 27, 1944, ch. 286, 58 Stat. 361, known as the Independent Offices Appropriation Act, 1945. For classification of this Act to the Code, see Tables volume.

§ 697. Executive branch appropriations; availability for discharge of national defense responsibilities; transfer between appropriations or allocations

Any appropriation to any department, agency, or corporation, in the executive branch of the Government, for salaries and expenses, shall be available for the discharge of responsibilities, relating to the national defense, assigned to such department, agency, or corporation by or pursuant to law and transfers may be made between appropriations or allocations within any such department, agency, or corporation as may be necessary to carry out this proviso, and no allocation shall be made to any agency which can perform such defense activities as may have been or hereafter be assigned to such agency which can be performed by its regular personnel by use of the foregoing authority to realign its regular programs.

(June 2, 1951, ch. 121, ch. XI, § 1201, 65 Stat. 61.)

§ 698. Appropriations for pay of Army National Guard or Air National Guard; pay and allowances for Chief of the National Guard Bureau and officers ordered to active duty

The pay and allowances for the Chief of the National Guard Bureau and officers ordered to active duty from the Army National Guard of the United States or the Air National Guard of the United States under section 3496 or 8496 of title 10, shall be paid out of the funds appropriated for the pay of the Army National Guard or the Air National Guard.

(Aug. 10, 1956, ch. 1041, § 30, 70A Stat. 632.)

§ 698a. Disbursement and accounting

All amounts appropriated for the pay, under sections 206(a), (b), (d), 301(f), 309, 402(b) (last sentence) and 1002 of title 37, of enlisted members of the Army National Guard of the United States or the Air National Guard of the United States for attending regular periods of duty and instruction shall be disbursed and accounted for by officers and agents of the Finance Corps of the Army or finance officers of the Air Force, as the case may be. All such disbursements shall be made for such three-month periods for the various units of the Army National Guard or the Air National Guard as may be prescribed in regulations issued by the Secretary of the Army or the Secretary of the Air Force, as the case may be, and on pay rolls prepared and authenticated as prescribed in those regulations.

(Aug. 10, 1956, ch. 1041, § 31, 70A Stat. 632.)

CODIFICATION

"Sections 206(a), (b), (d), 301(f), 309, 402(b) (last sentence), and 1002 of title 37" were substituted for "section 501 of the Career Compensation Act of 1949, as amended (37 U.S.C. 301)" on authority of section 12(b) of Pub. L. 87-649, Sept. 7, 1962, 76 Stat. 451, section 1 of which enacted Title 37, Pay and Allowances of the Uniformed Services.

§ 699. National Aeronautics and Space Administration appropriations; availability of certain appropriations without fiscal year limitation

When so specified in an appropriation act for the National Aeronautics and Space Administration, (1) any amount appropriated for "Research and development" or for "Construction of facilities" may remain available without fiscal year limitation, and (2) maintenance and operation of facilities, and support services contracts may be entered into under the "Research and program management" appropriation for periods not in excess of twelve months beginning at any time during the fiscal year.

(Pub. L. 92-304, § 1(e), May 19, 1972, 86 Stat. 159.)

SIMILAR PROVISIONS

Similar provisions were contained in the following prior appropriation acts:
Pub. L. 92-68, § 1(e), Aug. 6, 1971, 85 Stat. 175.
Pub. L. 91-303, § 1(e), July 2, 1970, 84 Stat. 370.
Pub. L. 91-119, § 1(e), Nov. 18, 1969, 83 Stat. 197.
Pub. L. 90-373, § 1(e), July 3, 1968, 82 Stat. 281.
Pub. L. 90-67, § 1(e), Aug. 21, 1967, 81 Stat. 169
Pub. L. 89-528, § 1(e), Aug. 5, 1966, 80 Stat. 337.
Pub. L. 89-53, § 1(e), June 28, 1965, 79 Stat. 193.
Pub. L. 88-369, § 1(e), July 11, 1964, 78 Stat. 311.
Pub. L. 88-113, § 1(e), Sept. 6, 1963, 77 Stat. 142.
Pub. L. 87-584, § 1(d), Aug. 14, 1962, 76 Stat. 382.
Pub. L. 86-481, § 1(g), June 1, 1960, 74 Stat. 151.

§ 699a. Appropriations for wages or salaries available for payment of Social Security tax

Appropriations and funds made available by any Act for salaries, wages, or compensation shall also be available for payment of any tax with respect thereto which is imposed on any department, agency, corporation, or other instrumentality of the United States, as an employer, by the provisions of the Social Security Act Amendments of 1950.

(July 15, 1952, ch. 758, ch. XIV, § 1410, 66 Stat. 661.)

REFERENCES IN TEXT

The Social Security Act Amendments of 1950, referred to in text, is act Aug. 28, 1950, ch. 809, 64 Stat. 477. For complete classification of this Act to the Code, see Short Title of 1950 Amendment note set out under section 1305 of Title 42, The Public Health and Welfare, and Tables volume.

CODIFICATION

Section was formerly classified to section 46c of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 699b. Citizenship requirement for federal employees compensated from appropriated funds

Unless otherwise specified and during the current fiscal year, no part of any appropriation shall be used to pay the compensation of any officer or employee of the Government of the United States (including any agency the majority of the stock of which is owned by the Government of the United States) whose post of duty is in continental United States unless such person (1) is a citizen of the United States, (2) is a person in the service of the United States September 22, 1976, who, being eligible for citizenship, has filed a declaration of intention to become a citizen of the United States prior to such date and is actually residing in the United States, (3) is a person who owes allegiance to the United States, (4) is an alien from Cuba, Poland, or the Baltic countries lawfully admitted to the United States for permanent

residence, or (5) South Vietnamese refugees paroled into the United States between January 1, 1975, and September 22, 1976: *Provided*, That, for the purpose of this section, an affidavit signed by any such person shall be considered prima facie evidence that the requirements of this section with respect to his status have been complied with: *Provided further*, That any person making a false affidavit shall be guilty of a felony, and, upon conviction, shall be fined not more than $4,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penal-clause shall be in addition to, and not in substitution for, any other provisions of existing law: *Provided further*, That any payment made to any officer or employee contrary to the provisions of this section shall be recoverable in action by the Federal Government. This section shall not apply to citizens of the Republic of the Philippines or to nationals of those countries allied with the United States in the current defense effort, or to temporary employment of translators, or to temporary employment in the field service (not to exceed sixty days) as a result of emergencies.

(Pub. L. 94–419, title VII, § 750, Sept. 22, 1976, 90 Stat. 1299.)

SIMILAR PROVISIONS

Section is from the Department of Defense Appropriation Act, 1977, Pub. L. 94–419. Similar provisions were contained in the following prior appropriation acts:

July 14, 1976, Pub. L. 94–363, title VI, § 602, 90 Stat. 977.
Feb. 9, 1976, Pub. L. 94–212, title VII, § 753, 90 Stat. 177.
Aug. 9, 1975, Pub. L. 94–91, title VI, § 602, 89 Stat. 458.
Aug. 21, 1974, Pub. L. 93–381, title VI, § 602, 88 Stat. 630.
Oct. 30, 1973, Pub. L. 93–143, title VI, § 602, 87 Stat. 524.
July 13, 1972, Pub. L. 92–351, title VI, § 602, 86 Stat. 487.
July 9, 1971, Pub. L. 92–49, title VI, § 602, 85 Stat. 122.
Oct. 7, 1970, Pub. L. 91–439, title V, § 502, 84 Stat. 902.
Dec. 11, 1969, Pub. L. 91–144, title V, § 502, 83 Stat. 336.
Aug. 12, 1968, Pub. L. 90–479, title V, § 502, 82 Stat. 717.
Nov. 20, 1967, Pub. L. 90–147, title V, § 502, 81 Stat. 483.
Oct. 15, 1966, Pub. L. 89–689, title V, § 502, 80 Stat. 1014.
Oct. 28, 1965, Pub. L. 89–299, title V, § 502, 79 Stat. 1108.
Aug. 30, 1964, Pub. L. 88–511, title V, § 502, 78 Stat. 693.
Dec. 31, 1963, Pub. L. 88–257, title V, § 502, 77 Stat. 855.
Oct. 24, 1962, Pub. L. 87–880, title V, § 502, 76 Stat. 1227.
Aug. 3, 1961, Pub. L. 87–125, title V, § 502, 75 Stat. 282.
July 12, 1960, Pub. L. 86–642, title II, § 202, 74 Stat. 476.
July 8, 1959, Pub. L. 86–79, title II, § 202, 73 Stat. 165.
June 25, 1958, Pub. L. 85–468, title II, § 202, 72 Stat. 224.
June 5, 1957, Pub. L. 85–48, title II, § 202, 71 Stat. 53.
June 13, 1956, ch. 385, title II, § 202, 70 Stat. 280.
June 29, 1955, ch. 226, title II, § 202, 69 Stat. 195.
Aug. 26, 1954, ch. 935, Ch. XIII, § 1302, 68 Stat. 828.
Aug. 7, 1953, ch. 340, Ch. XIII, § 1302, 67 Stat. 435.
July 15, 1952, ch. 758, Ch. XIV, § 1402, 66 Stat. 659.
Nov. 1, 1951, ch. 664, Ch. XIII, § 1302, 65 Stat. 755.
Sept. 6, 1950, ch. 897, Ch. XII, § 1202, 64 Stat. 763.
Aug. 24, 1949, ch. 506, title III, § 302, 63 Stat. 661.
Apr. 20, 1948, ch. 219, title II, § 202, 62 Stat. 193.
July 30, 1947, ch. 359, title II, § 202, 61 Stat. 608.
Mar. 28, 1946, ch. 113, title II, § 206, 60 Stat. 80.
May 3, 1945, ch. 106, title II, § 206, 59 Stat. 132.
June 27, 1944, ch. 286, title II, § 205, 58 Stat. 385.
June 26, 1943, ch. 145, title II, § 205, 57 Stat. 196.

CROSS REFERENCES

Citizenship requirement for permanent officers and employees of Census Bureau, see section 22 of Title 13, Census.

Exceptions to citizenship requirement for—
Department of Defense personnel, see section 700 of this title.
Department of State employees, see sections 2669, 2672 of Title 22, Foreign Relations and Intercourse.
Department of the Navy personnel, see section 7473 of Title 10, Armed Forces.
Library of Congress positions, see section 169 of Title 2, The Congress.
National Aeronautics and Space Administration employees, see section 2473 of Title 42, The Public Health and Welfare.

§ 700. Defense Department appropriations; alien personnel

Provisions of law prohibiting the payment of compensation to, or employment of, any person not a citizen of the United States shall not apply to personnel of the Department of Defense.

(Pub. L. 94–419, title VII, § 703, Sept. 22, 1976, 90 Stat. 1290.)

CODIFICATION

Section was formerly classified to section 171s–1 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89–554, § 1, Sept. 6, 1966, 80 Stat. 378.

SIMILAR PROVISIONS

Section is from the Department of Defense Appropriation Act, 1977, Pub. L. 94–419. Similar provisions were contained in the following prior appropriation acts:

Feb. 9, 1976, Pub. L. 94–212, title VII, § 703, 90 Stat. 168.
Oct. 8, 1974, Pub. L. 93–437, title VIII, § 803, 88 Stat. 1224.
Jan. 2, 1974, Pub. L. 93–238, title VII, § 703, 87 Stat. 1038.
Oct. 26, 1972, Pub. L. 92–570, title VII, § 703, 86 Stat. 1196.
Dec. 18, 1971, Pub. L. 92–204, title VII, § 703, 85 Stat. 726.
Jan. 11, 1971, Pub. L. 91–668, title VIII, § 803, 84 Stat. 2029.
Dec. 29, 1969, Pub. L. 91–171, title VI, § 603, 83 Stat. 479.
Oct. 17, 1968, Pub. L. 90–580, title V, § 502, 82 Stat. 1129.
Sept. 29, 1967, Pub. L. 90–96, title VI, § 602, 81 Stat. 241.
Oct. 15, 1966, Pub. L. 89–687, title VI, § 602, 80 Stat. 990.
Sept. 29, 1965, Pub. L. 89–213, title VI, § 602, 79 Stat. 873.
Aug. 19, 1964, Pub. L. 88–446, title V, § 502, 78 Stat. 474.
Oct. 17, 1963, Pub. L. 88–149, title V, § 502, 77 Stat. 263.
Aug. 9, 1962, Pub. L. 87–577, title V, § 502, 76 Stat. 327.

Aug. 17, 1961, Pub. L. 87-144, title VI, § 602, 75 Stat. 375.
July 7, 1960, Pub. L. 86-601, title V, § 502, 74 Stat. 349.
Aug. 18, 1959, Pub. L. 86-166, title V, § 602, 73 Stat. 378.
Aug. 22, 1958, Pub. L. 85-724, title VI, § 602, 72 Stat. 723.
Aug. 2, 1957, Pub. L. 85-117, title VI, § 602, 71 Stat. 323.
July 2, 1956, ch. 488, title VI, § 602, 70 Stat. 467.
July 13, 1955, ch. 358, title VI, § 603, 69 Stat. 314.
June 30, 1954, ch. 432, title VII, § 703, 68 Stat. 349.
Aug. 1, 1953, ch. 305, title VI, § 603, 67 Stat. 349.
July 10, 1952, ch. 630, title VI, § 603, 66 Stat. 531.
Oct. 18, 1951, ch. 512, title VI, § 603, 65 Stat. 444.
Sept. 6, 1950, ch. 896, Ch. X, title VI, § 603, 64 Stat. 752.
Oct. 29, 1949, ch. 787, title VI, § 603, 63 Stat. 1017.

CROSS REFERENCES

Citizenship requirement for federal employees compensated from appropriated funds, see section 699b of this title.

§ 700a. Department of Defense appropriations; property, services, and commodities; acceptance from foreign countries; quarterly reports

Agencies of the Department of Defense may accept real property, services, and commodities from foreign countries for the use of the United States in accordance with mutual defense agreements or occupational arrangements and such agencies may use the same for the support of the United States forces in such areas, without specific appropriations therefor: *Provided*, That the foregoing authority shall not be available for the conversion of heating plants from coal to oil at defense facilities in Europe: *Provided further*, That within thirty days after the end of each quarter the Secretary of Defense shall render to Congress and to the Office of Management and Budget a full report of such property, supplies, and commodities received during such quarter.

(Pub. L. 94-419, title VII, § 719, Sept. 22, 1976, 90 Stat. 1294.)

CODIFICATION

Section was formerly classified to section 171z-2 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget.

SIMILAR PROVISIONS

Section is from the Department of Defense Appropriation Act, 1977, Pub. L. 94-419. Similar provisions were contained in the following prior appropriation acts:
Feb. 9, 1976, Pub. L. 94-212, title VII, § 719, 90 Stat. 172.
Oct. 8, 1974, Pub. L. 93-437, title VIII, § 819, 88 Stat. 1228.
Jan. 2, 1974, Pub. L. 93-238, title VII, § 720, 87 Stat. 1042.
Oct. 26, 1972, Pub. L. 92-570, title VII, § 720, 86 Stat. 1199.
Dec. 18, 1971, Pub. L. 92-204, title VII, § 720, 85 Stat. 731.
Jan. 11, 1971, Pub. L. 91-668, title VIII, § 820, 84 Stat. 2034.
Dec. 29, 1969, Pub. L. 91-171, title VI, § 620, 83 Stat. 483.
Oct. 17, 1968, Pub. L. 90-580, title V, § 519, 82 Stat. 1133.
Sept. 29, 1967, Pub. L. 90-96, title VI, § 619, 81 Stat. 245.
Oct. 15, 1966, Pub. L. 89-687, title VI, § 619, 80 Stat. 994.
Sept. 29, 1965, Pub. L. 89-213, title VI, § 619, 79 Stat. 877.
Aug. 19, 1964, Pub. L. 88-446, title V, § 519, 78 Stat. 478.
Oct. 17, 1963, Pub. L. 88-149, title V, § 519, 77 Stat. 267.
Aug. 9, 1962, Pub. L. 87-577, title V, § 519, 76 Stat. 331.
Aug. 17, 1961, Pub. L. 87-144, title VI, § 619, 75 Stat. 378.
July 7, 1960, Pub. L. 86-601, title V, § 519, 74 Stat. 353.
Aug. 18, 1959, Pub. L. 86-166, title V, § 619, 73 Stat. 381.
Aug. 22, 1958, Pub. L. 85-724, title VI, § 621, 72 Stat. 727.
Aug. 2, 1957, Pub. L. 85-117, title VI, § 622, 71 Stat. 327.
July 2, 1956, ch. 488, title VI, § 622, 70 Stat. 471.
July 13, 1955, ch. 358, title VI § 626, 69 Stat. 319.
June 30, 1954, ch. 432, title VII, § 727, 68 Stat. 355.

§ 700b. Department of Defense appropriations; access roads; advances for construction

Funds appropriated to the Department of Defense for construction may be used for advances to the Federal Highway Administration, Department of Transportation, for the construction of access roads as authorized by section 210 of title 23 when projects authorized therein are certified as important to the national defense by the Secretary of Defense.

(Pub. L. 94-367, § 106, July 16, 1976, 90 Stat. 995.)

CODIFICATION

Section was formerly classified to section 174l of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

SIMILAR PROVISIONS

Section is from the Military Construction Appropriation Act, 1977, Pub. L. 94-367. Similar provisions were contained in the following prior appropriation acts:
Pub. L. 94-138, § 106, Nov. 28, 1975, 89 Stat. 748.
Pub. L. 93-636, § 106, Jan. 3, 1975, 88 Stat. 2182.
Pub. L. 93-194, § 106, Dec. 20, 1973, 87 Stat. 768.
Pub. L. 92-547, § 106, Oct. 25, 1972, 86 Stat. 1158.
Pub. L. 92-160, § 106, Nov. 16, 1971, 85 Stat. 484.
Pub. L. 91-544, § 106, Dec. 11, 1970, 84 Stat. 1411.
Pub. L. 91-170, § 106, Dec. 29, 1969, 83 Stat. 468.
Pub. L. 90-513, § 106, Sept. 26, 1968, 82 Stat. 866.
Pub. L. 90-180, § 106, Dec. 8, 1967, 81 Stat. 552.
Pub. L. 89-744, § 106, Nov. 2, 1966, 80 Stat. 1176.
Pub. L. 89-202, § 106, Sept. 25, 1965, 79 Stat. 837.
Pub. L. 88-576, § 106, Sept. 2, 1964, 78 Stat. 889.
Pub. L. 88-220, § 106, Dec. 21, 1963, 77 Stat. 465.
Pub. L. 87-684, § 107, Sept. 25, 1962, 75 Stat. 579.
Pub. L. 87-302, § 107, Sept. 26, 1961, 75 Stat. 660.
Pub. L. 86-630, § 107, July 12, 1960, 74 Stat. 465.
Pub. L. 86-275, § 107, Sept. 16, 1959, 73 Stat. 560.
Pub. L. 85-852, title VI, § 607, Aug. 28, 1958, 72 Stat. 1099.

§ 700c. Omitted

CODIFICATION

Section, Pub. L. 91-170, § 111, Dec. 29, 1969, 83 Stat. 469, the Military Construction Appropriation Act, 1970, related to disposition of funds received from proceeds of handling excess family housing remaining under the jurisdiction of the Department of Defense, and was not repeated in subsequent appropriation acts. Similar provisions were contained in Pub. L. 90-513, § 111, Sept. 26, 1968, 82 Stat. 867. For current provisions, see section 3374(d) of Title 42, The Public Health and Welfare.

§ 700d. Veterans Administration; settlement of construction contracts prohibited without independent audit as to reasonableness and appropriateness and specific provision in Appropriation Act

No funds appropriated in any Appropriation Act for any fiscal year shall be used to make a settlement of any construction contract by the Veterans Administration in an amount in excess of $1,000,000 which has not been audited independently as to the reasonableness and appropriateness of expenditures and which has not been provided for specifically in an Appropriations Act.

(Pub. L. 93-245, ch. III, § 301, Jan. 3, 1974, 87 Stat. 1072.)

SUBCHAPTER II—APPROPRIATION ACCOUNTS

§ 701. Accounting procedure

(a) Transfer of obligated balances; withdrawal and restoration of unobligated balances

The account for each appropriation available for obligation for a definite period of time shall be closed as follows:

(1) The obligated balance shall be transferred, at the time specified in subsection (b)(1) of this section, to an appropriation account of the agency or subdivision thereof responsible for the liquidation of the obligation, in which account shall be merged the amounts so transferred from all appropriation accounts for the same general purposes; and

(2) Upon the expiration of the period of availability for obligation, the unobligated balance shall be withdrawn and, if the appropriation was derived in whole or in part from the general fund, shall revert to such fund, but if the appropriation was derived solely from a special or trust fund, shall revert, unless otherwise provided by law, to the fund from which derived: *Provided*, That when it is determined necessary by the head of the agency concerned that a portion of the unobligated balance withdrawn is required to liquidate obligations and effect adjustments, such portion of the unobligated balance may be restored to the appropriate accounts.

(b) Time for transfer of obligated balances and for withdrawal of unobligated balances

(1) Any obligated balance referred to in subsection (a)(1) of this section shall be transferred as follows:

(A) for any fiscal year or years ending on or before June 30, 1976, on that September 30 which falls in the first month of September which occurs twenty-four months after the end of such fiscal year or years for which the appropriation is available for obligation; and

(B) for the period commencing on July 1, 1976, and ending on September 30, 1976, and for any fiscal year commencing on or after October 1, 1976, on September 30 of the second fiscal year following that period or the fiscal year or years, as the case may be, for which the appropriation is available for obligation.

(2) The withdrawals required by subsection (a)(2) of this section shall be made—

(A) for any fiscal year ending on or before June 30, 1976, not later than November 15 of the fiscal year immediately following the fiscal year in which the period of availability for obligation expires; and

(B) for the period commencing on July 1, 1976, and ending on September 30, 1976, and for any fiscal year commencing on or after October 1, 1976, not later than November 15 following such period or fiscal year, as the case may be, in which the period of availability for obligation expires.

(c) Definition of obligated and unobligated balance; collections received after transfer of obligated balance

For the purposes of this subchapter, the obligated balance of an appropriation account as of the close of the fiscal year shall be the amount of unliquidated obligations applicable to such appropriation less the amount collectible as repayments to the appropriation, the unobligated balance shall represent the difference between the obligated balance and the total unexpended balance. Collections authorized to be credited to an appropriation but not received until after the transfer of the obligated appropriation balance as required by subsection (a)(1) of this section, shall, unless otherwise authorized by law, be credited to the account into which the obligated balance has been transferred, except that any collection made by the General Accounting Office for other Government agencies may be deposited into the Treasury as miscellaneous receipts.

(d) Accounting and reporting of withdrawals

The withdrawals made pursuant to subsection (a)(2) of this section shall be accounted for and reported as of the fiscal year in which the appropriations concerned expire for obligation. The withdrawals described in subsection (b)(2) of this section shall be accounted for and reported as of the fiscal year in which this subchapter was approved.

(July 25, 1956, ch. 727, § 1, 70 Stat. 647; July 8, 1959, Pub. L. 86-79, title II, § 210(b), 73 Stat. 167; June 29, 1960, Pub. L. 86-533, § 1(25), 74 Stat. 249; July 12, 1974, Pub. L. 93-344, title V, § 503, 88 Stat. 321; Apr. 21, 1976, Pub. L. 94-273, § 45, 90 Stat. 382.)

REFERENCES IN TEXT

The fiscal year in which this subchapter was approved, referred to in subsec. (d), means 1957, which is the fiscal year in which act July 25, 1956, was approved.

AMENDMENTS

1976—Subsec. (b)(1)(A). Pub. L. 94-273, § 45(a), added provision relating to availability of appropri-

ation for obligation and substituted "September" for "June" in two places.

Subsec. (b)(2)(A). Pub. L. 94-273, § 45(b), substituted "November 15" for "September 30".

1974—Subsec. (a)(1). Pub. L. 93-344, § 503(a), substituted "the time specified in subsec. (b)(1) of this section" for "June 30 of the second full fiscal year following the fiscal year or years for which the appropriation is available for obligation" as the date for the transfer of obligated balances.

Subsec. (b). Pub. L. 93-344, § 503(b), added par. (1), designated existing provisions as par. (2) and existing pars. (1) and (2) as subpars. (A) and (B) of such redesignated par. (2), and in par. (2) as so redesignated substituted provisions calling for a time table for withdrawals based upon an October 1-September 30 fiscal year for a timetable for withdrawals based upon a July 1-June 30 fiscal year.

1960—Subsec. (a). Pub. L. 86-533 repealed proviso in par. (2) which related to reports of unobligated balances restored to appropriate accounts.

1959—Subsec. (c). Pub. L. 86-79 eliminated "reported pursuant to section 200(b) of this title," following "the difference between the obligated balance".

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-344 effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

SHORT TITLE

Pub. L. 94-274, § 1, Apr. 21, 1976, 90 Stat. 383, provided: "That this Act [enacting provisions set out as notes under this section and section 1020 of this title, and section 5532 and 8147 of Title 5, Government Organization and Employees, section 343, 361c, 390e, 612c, and 2652 of Title 7, Agriculture, section 1151 of Title 8, Aliens and Nationality, section 1079 of Title 10, Armed Forces, sections 713a-11a and 713c-3 of Title 15, Commerce and Trade, sections 831*l* and 831n-4 of Title 16, Conservation, sections 1221 and 1221e-1 of Title 20, Education, section 1176 of Title 21, Food and Drugs, sections 2501a and 2514 of Title 22, Foreign Relations and Intercourse, sections 730 and 801 of Title 29, Labor, section 2005 of Title 39, Postal Service, and sections 242b, 247d, 280b-7, 289a, 296e, 296j, 297j, 300e-4, 300*l*-5, 422, 703, 1301, 1382e, 1397e, 1752, 2689b, 2689e, 2689o, 3020, 3023, 3056, 4572, 4574, and 6001 of Title 42, The Public Health and Welfare] may be cited as the 'Fiscal Year Transition Act'."

Section 1 of Pub. L. 94-273 provided: "That this Act [amending sections 701, 703, 725s, 757f, 1203 and 1224 of this title, section 139 of Title 2, The Congress, section 8147 of Title 5, Government Organization and Employees, sections 324, 326, 344, 361e, 361g, 390h, 910, 946, 950, and 2204 of Title 7, Agriculture, sections 279, 686, 2110, 2677, 5234, 5451, 5662, 5711, 5785, and 6386 of Title 10, Armed Forces, section 1783 of Title 12, Banks and Banking, sections 633, 713a-11a, and 2076 of Title 15, Commerce and Trade, sections 460*l*-5, 460*l*-7, 460*l*-11, 576c, 669c, 718b, 742c, 777c, 779, 779c, 831h, 831n-4, 831y, and 1287 of Title 16, Conservation, sections 237 to 240, 241-1, 241b, 241c, 241c-5, 2411, 241o, 241bb, 244, 633, 646, 844a, 847a, 880b-9, 880b-10, 1087-2, 1209, 1221e-1, 1221g, 1225, 1232f, 1243, 1244, 1403, 1532, 1852, 1865, and 1867 of Title 20, Education, section 826 of Title 21, Food and Drugs, sections 1977, 2363, 2394, and 2417 of Title 22, Foreign Relations and Intercourse, section 5008 of Title 26, Internal Revenue Code, section 522 of Title 28, Judiciary and Judicial Procedure, sections 6, 707, and 771 of Title 29, Labor, sections 191 and 602 of Title 30, Mineral Lands and Mining, section 1256 of Title 33, Navigation, section 131 of Title 36, Patriotic Societies and Observances, sections 301a and 313 of Title 37, Pay and Allowances of the Uniformed Services, sections 74 and 756 of Title 40, Public Buildings, Property, and Works, sections 46l, 48b, and 358 of Title 41, Public Contracts, sections 242m, 289c-2, 300e-3, 300e-4, 300q, 417, 623, 904, 1101, 1103, 1301, 1318, 1862, 1863, 1893, 2000e-14, 2462, 2689i, 3122, 3143, 3185, 3189, 3217, 3767, 4574, 5614, 5656, 5671, and 5751 of Title 42, The Public Health and Welfare, sections 1181f and 1605 of Title 43, Public Lands, section 1111 of Title 44, Public Printing and Documents, section 361 of Title 45, Railroads, sections 1118 and 1123 of Title 46, Shipping, section 21 of Title 49, Transportation, sections 98c and 1436 of Title 50, War and National Defense, and sections 6 and 2093 of Title 50, Appendix, enacted provision set out as a note under section 1020 of this title, and amended provisions set out as notes under section 3101 of Title 5, section 612c of Title 7, section 758a of Title 16, sections 238 and 241c of Title 20, section 120 of Title 23, Highways, section 302 of Title 37, and section 5601 of Title 42] may be cited as the 'Fiscal Year Adjustment Act'."

REPEAL OF PROVISIONS PERMITTING APPROPRIATIONS TO REMAIN AVAILABLE FOR EXPENDITURE FOR MORE THAN TWO FISCAL YEARS

Section 7(f) of act July 25, 1956, repealed, effective June 30, 1957, any provisions (except those contained in appropriation acts for the fiscal years 1956 and 1957) permitting an appropriation which is limited for obligation to a definite period of time to remain available for expenditure for more than the two succeeding full fiscal years.

MERGER OF FUNDS APPROPRIATED TO AN ACCOUNT FOR FISCAL YEAR TRANSITION PERIOD JULY 1, 1976, THROUGH SEPTEMBER 30, 1976

Pub. L. 94-274, title II, § 209, Apr. 21, 1976, 90 Stat. 395, provided that the funds appropriated to an account for the period July 1, 1976, through September 30, 1976, be merged on July 1, 1976, with the balances available from appropriations made for the fiscal year 1976 for this account.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 703, 705, 706 of this title.

§ 702. Availability for payment of obligations

Each appropriation account established pursuant to this subchapter shall be accounted for as one fund and shall be available without fiscal year limitation for payment of obligations chargeable against any of the appropriations from which such account was derived. Subject to regulations to be prescribed by the Comptroller General of the United States, payment of such obligations may be made without prior action by the General Accounting Office, but nothing contained in this subchapter shall be construed to relieve the Comptroller General of the United States of his duty to render decisions upon requests made pursuant to law or to abridge the existing authority of the General Accounting Office to settle and adjust claims, demands, and accounts.

(July 25, 1956, ch. 727, § 2, 70 Stat. 648.)

§ 703. Review of accounts; reports by agencies and by Comptroller General

(a) Appropriation accounts established pursuant to this subchapter shall be reviewed periodically, but at least once each fiscal year, by each agency concerned. If the undisbursed balance in any account exceeds the obligated balance pertaining thereto, the amount of the excess shall be withdrawn in the manner provided by section 701(a)(2) of this title; but if the obligated balance exceeds the undisbursed balance, the amount of the excess, not to exceed the remaining unobligated balances of the appropriations available for the same general purposes, may be restored to such account. A

review shall be made as of the close of each fiscal year and the restorations or withdrawals required or authorized by this section accomplished not later than December 31 of the following fiscal year, but the transactions shall be accounted for and reported as of the close of the fiscal year to which such review pertains. A review made as of any other date for which restorations or withdrawals are accomplished after December 31 in any fiscal year shall be accounted for and reported as transactions of the fiscal year in which accomplished: *Provided,* That prior to any restoration under this subsection the head of the agency concerned shall make such report with respect thereto as the Director of the Office of Management and Budget may require.

(b) In connection with his audit responsibilities, the Comptroller General of the United States shall report to the head of the agency concerned, to the Secretary of the Treasury, and to the Director of the Office of Management and Budget, respecting operations under this subchapter, including an appraisal of the unliquidated obligations under the appropriation accounts established by this subchapter. Within thirty days after receipt of such report, the agency concerned shall accomplish any actions required by subsection (a) of this section which such report shows to be necessary.

(July 25, 1956, ch. 727, § 3, 70 Stat. 649; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085; Apr. 21, 1976, Pub. L. 94-273, § 8(1), 90 Stat. 378.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-273 substituted "December 31" for "September 30" wherever appearing therein.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget.

§ 704. Omitted

CODIFICATION

Section, act July 25, 1956, ch. 727, § 4, 70 Stat. 649, authorized payment under the procedures established by this subchapter and from accounts established under this subchapter of claims arising under appropriations for fiscal years prior to 1954, the first year covered by this subchapter, and has been omitted as executed.

§ 705. Merger of obligated balances for definite periods

The obligated balances of appropriations made available for the obligation for definite periods of time under discontinued appropriation heads may, upon the expiration of the second full fiscal year following the fiscal year or years for which such appropriations are available for obligation, be merged in the appropriation accounts provided for by section 701 of this title, or in one or more other accounts to be established pursuant to this subchapter for discontinued appropriations of the agency or subdivision thereof currently responsible for the liquidation of the obligations.

(July 25, 1956, ch. 727, § 5, 70 Stat. 649.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING OCTOBER 1, 1976

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning Oct. 1, 1976, for purposes of this section, see section 205(14) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 393, set out as a note under section 5532 of Title 5, Government Organization and Employees.

§ 706. Withdrawal of unobligated balances not limited to definite period

The unobligated balances of appropriations which are not limited to a definite period of time shall be withdrawn in the manner provided in section 701(a)(2) of this title whenever the head of the agency concerned shall determine that the purposes for which the appropriation was made has been fulfilled; or in any event, whenever disbursements have not been made against the appropriation for two full consecutive fiscal years: *Provided,* That amounts of appropriations not limited to a definite period of time which are withdrawn pursuant to this section or were heretofore withdrawn from the appropriation account by administrative action may be restored to the applicable appropriation account for the payment of obligations and for the settlement of accounts.

(July 25, 1956, ch. 727, § 6, 70 Stat. 649.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING OCTOBER 1, 1976

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning Oct. 1, 1976, for purposes of this section, see section 205(14) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 393, set out as a note under section 5532 of Title 5, Government Organization and Employees.

§ 707. Applicability to appropriations for District of Columbia or for disbursal by Secretary of the Senate or Clerk of the House of Representatives

The provisions of this subchapter shall not apply to the appropriations for the District of Columbia or appropriations to be disbursed by the Secretary of the Senate or the Clerk of the House of Representatives.

(July 25, 1956, ch. 727, § 8, 70 Stat. 650.)

§ 708. Authorized exceptions

The inclusion in appropriation acts of provisions excepting any appropriation or appropriations from the operation of the provisions of this subchapter and fixing the period for which such appropriation or appropriations shall remain available for expenditure is authorized.

(July 25, 1956, ch. 727, § 9, 70 Stat. 650.)

SUBCHAPTER III—PERMANENT ANNUAL APPROPRIATIONS

§ 711. Permanent indefinite appropriations

There are appropriated, out of any moneys in the Treasury not otherwise appropriated, for the purposes specified in this section, such sums as may be necessary for the same, respectively; and such appropriations shall be deemed permanent annual appropriations.

TREASURY DEPARTMENT

(1) Consular receipts

For payment of the proceeds of the personal estates of American citizens who die abroad to the legal representatives of the said deceased party upon proper demand and proof.

(2) Interest on public debt

For payment of interest on the public debt, under the several Acts authorizing the same.

(3) Refunding moneys erroneously received and covered

To refund moneys received and covered into the Treasury before the payment of legal and just charges against the same.

(4) to (6) Repealed. June 26, 1934, ch. 756, §§ 1, 2, 48 Stat. 1225

(7) Repealed. Aug. 2, 1956, ch. 887, § 4(a)(33), 70 Stat. 948

(8) Repealed. June 26, 1934, ch. 756, § 2, 48 Stat. 1226

(9) Repealed. July 1, 1944, ch. 373, title VI, § 611, 58 Stat. 714

(10), (11) Repealed. June 26, 1934, ch. 756, § 2, 48 Stat. 1226

(11a) Payment to the Environmental Financing Authority

For payment to the Environmental Financing Authority under subsection (h) of the Environmental Financing Act of 1972.

DEPARTMENT OF THE ARMY

(12) Soldiers' and Airmen's Home

For the support of the Soldiers' and Airmen's Home the following funds are set apart and appropriated: All stoppages or fines adjudged against soldiers by sentence of courts martial over and above any amount that may be due for the reimbursement of Government or of individuals; all forfeitures on account of desertion; and all moneys belonging to the estates of deceased soldiers, which are or may be unclaimed for the period of three years subsequent to the death of said soldier or soldiers, to be repaid by the commissioners of the institution, upon the demand of the heirs or legal representatives of the deceased.

(13) Horses and other property lost in military service

To pay for horses, mules, oxen, wagons, carts, sleighs, harness, steamboats, and other vessels, railroad engines and railroad cars, killed, lost, captured, destroyed, or abandoned while in the military service under the provisions of sections 191 to 199, 201 to 214, and 231 to 235 of this title.

NAVY DEPARTMENT

(14) Indemnity for lost clothing

To allow and pay to each person, not an officer, employed on a vessel of the United States, sunk or otherwise destroyed, and whose personal effects have been lost, a sum not exceeding $60. In the event of the death of the person, this sum is to be paid to his proper legal representatives.

(15) Prize money

For the proceeds of derelict and salvage cases adjudged by the courts of the United States to salvors.

INTERIOR DEPARTMENT

(16) Deposits for surveying public lands

Of the amount deposited by individuals under the provisions of title 43, to pay the cost and expenses incident to the survey of lands, not mineral or reserved, upon which they have settled, any excess of the sums so deposited, over and above the actual cost of surveys, comprising all expenses incident thereto, for which they were severally deposited, to be repaid to the depositors, respectively.

(17) Five per centum fund to States

To pay to the States of Missouri, Michigan, Florida, Iowa, Wisconsin, Minnesota, Oregon, and Nevada, 5 per centum of the net proceeds of sales of all public lands lying within their limits, for the purpose of education or of making public roads and improvements, in pursuance of the Acts of March 6, 1820, chapter 22 (Third Statutes, page 547); of June 23, 1836, chapter 121 (Fifth Statutes, page 60); of March 3, 1845, chapter 75 (Fifth Statutes, page 788); of March 3, 1845, chapter 76 (Fifth Statutes, page 790); of August 6, 1846, chapter 53 (Ninth Statutes, pages 58, 179); of February 26, 1857, chapter 60 (Eleventh Statutes, page 167); of February 14, 1859, chapter 33 (Eleventh Statutes, page 384); of February 28, 1859, chapter 65 (Eleventh Statutes, page 388); and of March 21, 1864, chapter 36 (Thirteenth Statutes, page 32).

(18) Indemnity for swamp lands for States

To pay to the States the proceeds of swamp lands within their limits which may have been erroneously sold by the United States.

(19) Refunding money for lands erroneously sold

To pay to the purchaser or purchasers the sum or sums of money received for lands erroneously sold by the United States.

(20) Payment of interest to North Carolina Cherokees

To pay each member of every family of the Cherokee Nation of Indians that remained in the State of North Carolina at the time of the treaty of New Echota, May 23, 1836, interest at the rate of 6 per centum per annum on a sum equal to $53.33 for each individual member, ascertained as provided in the Act of July 29, 1848, chapter 118, section 4 (9 Stat. 264).

MISCELLANEOUS

(21) Smithsonian Institution

To pay for the erection of buildings and expenses of the Smithsonian Institution, being 6 per centum on the fund derived from the bequest of James Smithson.

(22) Payment of interest costs on obligations guaranteed by Secretary of Housing and Urban Development

For payments required from time to time under contracts entered into pursuant to section 5308 of title 42 for payment of interest costs on obligations guaranteed by the Secretary of Housing and Urban Development under that section.

(23) Payments under contracts entered into pursuant to section 1453(b) of title 42

For payments required from time to time under contracts entered into pursuant to section 1453(b) of title 42 with respect to projects or programs for which funds have been committed on or before December 31, 1974, and for which funds have not previously been appropriated.

(R.S. §§ 3048, 3689; June 20, 1874, ch. 328, § 4, 18 Stat. 109; Mar. 3, 1875, ch. 129, § 1, 18 Stat. 359; June 19, 1878, ch. 329, § 1, 20 Stat. 205; May 26, 1908, ch. 198, § 1, 35 Stat. 295; June 25, 1910, ch. 384, § 8, 36 Stat. 773; Jan. 22, 1925, ch. 87, 43 Stat. 775; June 26, 1934, ch. 756, §§ 1, 2, 48 Stat. 1225; July 1, 1944, ch. 373, title VI, § 611, 58 Stat. 714; Aug. 2, 1956, ch. 887, § 4(a)(33), 70 Stat. 948; Oct. 18, 1972, Pub. L. 92-500, § 12(p), 86 Stat. 902; Aug. 22, 1974, Pub. L. 93-383, title I, §§ 108(f), 117(a), 88 Stat. 649, 653.)

REFERENCES IN TEXT

Par. (3). Effective July 1, 1935, the appropriation provided for in this paragraph was affected by act June 26, 1934, ch. 756, § 18, 48 Stat. 1231. See section 725q(b) of this title, abolishing certain appropriation accounts, repealing appropriations to which expenditures under such accounts had been chargeable, and authorizing appropriations of sums necessary to meet such expenditures.

Par. (4). Effective July 1, 1935, the permanent appropriation for redemption of Internal Revenue stamps in this paragraph was repealed by act authorizing, in lieu thereof, an annual appropriation from the general fund of the Treasury. See section 725a(b)(7) of this title.

Par. (5). This paragraph, relating to debentures and other charges, was repealed effective July 1, 1935. See section 725(b)(4) of this title.

Par. (6). Effective July 1, 1935, the permanent appropriation for debentures and drawbacks in this paragraph was repealed by act authorizing, in lieu thereof, an annual appropriation from the general fund of the Treasury. See section 725a(b)(10) of this title.

Par. (7). This paragraph, R.S. § 3689, which authorized a permanent appropriation for the repayment to importers of the excess of deposits for unascertained customs duties, or duties or other moneys paid under protest, was repealed and is covered by section 1313a of Title 19, Customs Duties.

Par. (8). Effective July 1, 1935, the permanent appropriation for refund of customs duties on goods destroyed in this paragraph was repealed by act authorizing, in lieu thereof, an annual appropriation from the general fund of the Treasury. See section 725a(b)(20) of this title.

Par. (9). This paragraph related to the Public Health Service.

Par. (10). Effective July 1, 1935, the permanent appropriation for refund of proceeds of goods seized and sold in this paragraph was repealed by act authorizing, in lieu thereof, an annual appropriation from the general fund of the Treasury. See section 725a(b)(26) of this title.

Par. (11). Effective July 1, 1935, the permanent appropriation for refunding proceeds of unclaimed merchandise in this paragraph was repealed by act authorizing, in lieu thereof, an annual appropriation from the general fund of the Treasury. See section 725a(b)(25) of this title.

Par. (11a). The Environmental Financing Act of 1972 is Pub. L. 92-500, § 12, Oct. 18, 1972, 86 Stat. 833, which is set out as a note under section 1281 of Title 33, Navigation and Navigable Waters.

Par. (12). Effective July 1, 1935, this paragraph was affected by section 725s(a) of this title, providing that expenditures from the trust fund "Soldiers' Home, Permanent Fund" shall be made only in pursuance of annual appropriations.

Par. (13). Sections 196, 197, and 206 of this title were omitted from the Code as obsolete.

Section 201 of this title was omitted from the Code as obsolete. See now section 392 of this title.

Section 208 of this title was repealed by act Dec. 16, 1930, ch. 14, § 1, 46 Stat. 1028.

Sections 209 to 214 of this title were repealed by act May 29, 1945, ch. 135, § 3, 59 Stat. 225.

Section 234 of this title was repealed by act Dec. 23, 1943, ch. 377, § 2, 57 Stat. 609.

Par. (16). The permanent or continuing appropriation for "Surveying within land grants (reimbursable)" was repealed by act June 26, 1934, ch. 756, § 1, 48 Stat. 1224, section 725 of this title.

Par. (17). Effective July 1, 1935, the appropriation provided for in this paragraph was affected by section 725c(b)(34) of this title repealing appropriations to which expenditures under the appropriation account "Five Percent Funds to States" have been chargeable.

The Acts of March 6, 1820, June 23, 1836, March 3, 1845, August 6, 1846, February 26, 1857, February 14, 1859, February 28, 1859, and March 21, 1864, are acts Mar. 6, 1820, ch. 22, 3 Stat. 547; June 23, 1836, ch. 121, 5 Stat. 60; Mar. 3, 1845, chs. 75 and 76, 5 Stat. 788, 790; Aug. 6, 1846, ch. 53, 9 Stat. 58, 179; Feb. 26, 1857, ch. 60, 11 Stat. 167; Feb. 14, 1859, ch. 33, 11 Stat. 384; Feb. 28, 1859, ch. 65, 11 Stat. 388; Mar. 21, 1864, ch. 36, 13 Stat. 32, respectively, which were not classified to the Code.

Par. (18). Effective July 1, 1935, the permanent appropriation provided for in this paragraph was affected by section 725b(b)(8) of this title abolishing the permanent or continuing appropriation account "Indemnity for swamp land to States."

Par. (19). Effective July 1, 1935, the appropriation provided for in this paragraph was affected by section 725q(b)(14) of this title abolishing the appropriation account "Repayment for lands erroneously sold."

Par. (20). Act of July 29, 1848, is act July 29, 1848, ch. 118, § 4, 9 Stat. 264, which was not classified to the Code.

Par. (21). This paragraph was affected by section 725s(c) of this title, relative to the classification, appropriation and disbursement of trust fund accounts.

CODIFICATION

R.S. § 3048 is from act Mar. 3, 1849, ch. 110, § 2, 9 Stat. 398.

Portions of R.S. § 3689, carried into the different paragraphs of this section are from the acts indicated below.

Par. 1: Act Apr. 14, 1792, ch. 24, § 2, 1 Stat. 255.

Par. 2: Act Feb. 9, 1847, ch. 7, 9 Stat. 123.

Par. 3: Act July 23, 1866, ch. 208, § 12, 14 Stat. 208.

Par. 4: Acts June 30, 1864, ch. 173, § 161, 13 Stat. 294; June 6, 1872, ch. 315, § 41, 17 Stat. 257.

Par. 5: Act Oct. 16, 1837, ch. 10, § 2, 5 Stat. 207.

Par. 6: Act Mar. 3, 1849, ch. 110, § 2, 9 Stat. 398.

Par. 7: Act June 30, 1864, ch. 171, § 16, 13 Stat. 215.

Par. 8: Acts Mar. 28, 1854, ch. 30, § 8, 10 Stat. 273; Mar. 3, 1865, ch. 80, § 13, 13 Stat. 495.

Par. 9: Act Apr. 20, 1866, ch. 63, § 1, 14 Stat. 40.

Par. 10: Act Apr. 2, 1844, ch. 8, § 2, 5 Stat. 653.

Par. 11: Act Mar. 2, 1799, ch. 22, § 56, 1 Stat. 670.

Par. 12: Acts Mar. 3, 1851, ch. 25, § 7, 9 Stat. 596; July 5, 1862, ch. 133, § 2, 12 Stat. 508.

Par. 13: Acts Mar. 3, 1849, ch. 129, §§ 2, 6, 9 Stat. 415, 416; Mar. 3, 1863, ch. 78, § 5, 12 Stat. 743.

Par. 14: Act July 4, 1864, ch. 248, §§ 2, 3, 13 Stat. 390.

Par. 15: Act June 30, 1864, ch. 174, § 16, 13 Stat. 311.
Par. 16: Act May 30, 1862, ch. 86, § 10, 12 Stat. 410; Res. July 1, 1864, No. 60, 13 Stat. 414.
Par. 17: Acts Mar. 6, 1820, ch. 22, § 6, 3 Stat. 547; June 23, 1836, ch. 121, § 5, 5 Stat. 60; Mar. 3, 1845, ch. 75, § 1, 5 Stat. 788; Mar. 3, 1845, ch. 76, § 6, 5 Stat. 790; Aug. 6, 1846, ch. 89, § 7, 9 Stat. 58; Mar. 3, 1847, ch. 53, § 3, 9 Stat. 179; Feb. 26, 1857, ch. 60, § 5, 11 Stat. 167; Feb. 14, 1859, ch. 33, § 4, 11 Stat. 384; Feb. 28, 1859, ch. 65, § 1, 11 Stat. 388; Mar. 21, 1864, ch. 36, § 10, 13 Stat. 32.
Par. 18: Act Mar. 2, 1855, ch. 147, § 2, 10 Stat. 634.
Par. 19: Acts Jan. 12, 1825, ch. 5, 4 Stat. 80; Feb. 25, 1825, ch. 13, § 3, 4 Stat. 91; Feb. 28, 1859, ch. 64, § 1, 11 Stat. 387.
Par. 20: Act July 29, 1848, ch. 118, § 4, 9 Stat. 264.
Par. 21: Act Aug. 10, 1846, ch. 178, § 2, 9 Stat. 102.

AMENDMENTS

1974—Par. (22). Pub. L. 93-383, § 108(f), added par. (22).
Par. (23). Pub. L. 93-383, § 117(a), added par. (23).
1972—Par. (11a). Pub. L. 92-500 added par. (11a).
1956—Par. (7). Act Aug. 2, 1956, repealed par. (7), which provided for a permanent annual appropriation for the repayment of excess deposits for unascertained duties (customs).
1944—Par. (9). Act July 1, 1944, repealed par. (9), which made provision for a permanent annual appropriation for the Public Health Service. For renumbering of act July 1, 1944, see renumbering and repeal note below.
1934—Pars. (4) to (6), (8), (10), (11). Act June 26, 1934 repealed pars. (4) to (6), (8), (10), and (11), which covered, respectively, permanent annual appropriations for redemption of Internal Revenue stamps, payment of debentures and other charges (customs), payment of debentures and drawbacks (customs), refund of duties on goods destroyed (customs), refund of proceeds from seizure and sale of illegally imported goods, and refund of proceeds of unclaimed merchandise (customs).
1925—Par. (9). Act Jan. 22, 1925, authorized the Public Health Service to use the hospitals at the Ellis Island Immigration Station for the care of Public Health Service patients.
1910—Par. (21). Act June 25, 1910, struck out provisions covering a permanent annual appropriation for the Steamboat Inspection Service.
1908—Par. (9). Act May 26, 1908, struck out provisions covering a permanent annual appropriation for the instruction of indigent blind children of the District of Columbia.
1878—Par. (3). Act June 19, 1878, struck out provisions covering a permanent annual appropriation for the Southern Claims Commission.
1875—Par. (12). Act Mar. 3, 1875, struck out provisions covering certain permanent annual appropriations for the Soldiers' Home.
1874—Par. (2). Act June 20, 1874, struck out provisions covering permanent annual appropriations for the national loan.

CHANGE OF NAME

The United States Soldiers' Home was renamed the United States Soldiers' and Airmen's Home, effective Sept. 7, 1972. See 37 F.R. 23533, Nov. 4, 1972.

EFFECTIVE DATE OF 1934 AMENDMENT

Sections 1 and 2 of act June 26, 1934, provided in part that the amendment of this section by act June 26, 1934, is effective July 1, 1935.

RENUMBERING AND REPEAL OF ACT JULY 1, 1944

Section 611 of act July 1, 1944, ch. 373, title VI, 58 Stat. 714, which repealed par. (9), was renumbered 711 by act Aug. 13, 1946, ch. 958, § 5, 60 Stat. 1049; 713 by act Feb. 28, 1948, ch. 83, § 9(b), 62 Stat. 47; 813 by act July 30, 1956, ch. 779, § 3(b), 70 Stat. 720; 913 by Pub. L. 88-581, § 4(b), Sept. 4, 1964, 78 Stat. 919; 1013 by Pub. L. 89-239, § 3(b), Oct. 6, 1965, 79 Stat. 931; 1113 by Pub. L. 91-572, § 6(b), Dec. 24, 1970, 84 Stat. 1506; 1213 by Pub. L. 92-294, § 3(b), May 16, 1972, 86 Stat. 137; 1313 by Pub. L. 93-154, § 2(b)(2), Nov. 16, 1973, 87 Stat. 604, and was repealed by Pub. L. 93-222, § 7(b), Dec. 29, 1973, 87 Stat. 936.

CROSS REFERENCES

Annual appropriations for—
Endowment and maintenance of agricultural experiment stations, see section 361c of Title 7, Agriculture.
More complete endowment and maintenance of colleges of agriculture and mechanic arts, see section 322 of Title 7.
Appropriation for survey within railroad grants, see section 886 of Title 43, Public Lands.
Deposits by railroad companies for surveying, see section 908 of Title 43.
Indemnity to States for swamp lands within their limits sold by United States, see section 981 of Title 43.
Payment of interest on public debt, see section 732 of this title.

§ 712. Repealed. July 6, 1949, ch. 299, § 3, 63 Stat. 407

Section, R.S. § 3690, related to balances of appropriations.

EFFECTIVE DATE OF REPEAL

Repeal of section effective July 1, 1949, see section 3 of act July 6, 1949.

§ 712a. Balances of appropriations; expenditures

Except as otherwise provided by law, all balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year.

(July 6, 1949, ch. 299, § 1, 63 Stat. 407.)

EFFECTIVE DATE

Section 3 of act July 6, 1949, provided in part that this section and section 712b of this title should be effective July 1, 1949.

SHORT TITLE

Congress in enacting section 712a and section 712b of this title provided by section 4 of act July 6, 1949, that they should be known as the "Surplus Fund-Certified Claims Act of 1949."

§§ 712b, 712c. Repealed. July 25, 1956, ch. 727, § 7(b), (c), 70 Stat. 650

Section 712b, act July 6, 1949, ch. 299, § 2, 63 Stat. 407, required balances of appropriations to be carried over to "Payment of certified claims" fund, and is now covered by section 701 et seq. of this title.
Section 712c, act June 30, 1949, ch. 286, title I, § 101, 63 Stat. 358, appropriated funds for payment of claims less than $500 which may be certified by the Comptroller General.

§ 713. Repealed. July 6, 1949, ch. 299, § 3, 63 Stat. 407

Section, acts June 20, 1874, ch. 328, § 5, 18 Stat. 110; July 26, 1886, ch. 781, § 2, 24 Stat. 157; Mar. 3, 1919, ch. 99, § 6, 40 Stat. 1309, related to unexpended balances of appropriations carried to the surplus fund.

EFFECTIVE DATE OF REPEAL

Repeal of section effective July 1, 1949, see section 3 of act July 6, 1949.

§ 713a. Repealed. July 25, 1956, ch. 727, § 7(d), 70 Stat. 650

Section, act Mar. 3, 1875, ch. 131, § 5, 18 Stat. 418, provided for entries on books for settlement of accounts of disbursing officers.

§ 714. Repealed. July 6, 1949, ch. 299, § 3, 63 Stat. 407

Section, acts June 14, 1878, ch. 191, § 4, 20 Stat. 130; July 7, 1884, ch. 334, § 1, 23 Stat. 254, related to reports to Congress as to claims allowed in whole or in part.

EFFECTIVE DATE OF REPEAL

Repeal of section effective July 1, 1949, see section 3 of act July 6, 1949.

§ 715. Repealed. July 25, 1956, ch. 727, § 7(e), 70 Stat. 650

Section, R.S. § 3691; act June 10, 1921, ch. 18, title III, § 304, 42 Stat. 24, provided for certification as to pending claims.

§ 716. Repealed. July 6, 1949, ch. 299, § 3, 63 Stat. 407

Section, act July 26, 1886, ch. 781, § 2, 24 Stat. 157, related to balances of moneys appropriated for pay of Navy or Marine Corps.

EFFECTIVE DATE OF REPEAL

Repeal of section effective July 1, 1949, see section 3 of act July 6, 1949.

§ 717. Reappropriation to other purpose construed as new appropriation

The reappropriation and diversion of the unexpended balance of any appropriation to a purpose other than that for which it was originally made shall be construed and accounted as a new appropriation and the unexpended balance shall be reduced by the sum proposed to be so diverted.

(Mar. 4, 1915, ch. 147, § 4, 38 Stat. 1161.)

§ 718. Appropriations in annual appropriation Acts not permanent

No specific or indefinite appropriation made subsequent to August 24, 1912, in any regular annual appropriation Act shall be construed to be permanent or available continuously without reference to a fiscal year unless it belongs to one of the following four classes: "Rivers and harbors," "lighthouses," "public buildings," and "pay of the Navy and Marine Corps," last specifically named in and excepted from the operation of the provisions of section 713 of this title, or unless it is made in terms expressly providing that it shall continue available beyond the fiscal year for which the appropriation Act in which it is contained makes provision.

(Aug. 24, 1912, ch. 355, § 7, 37 Stat. 487; Mar. 3, 1919, ch. 99, § 6, 40 Stat. 1309.)

REFERENCES IN TEXT

Section 713 of this title, referred to in text, was repealed by act July 6, 1949, ch. 299, § 3, 63 Stat. 407.

§ 719. Repealed. Pub. L. 85–857, § 14(11), Sept. 2, 1958, 72 Stat. 1269

Section, acts Oct. 2, 1888, ch. 1069, 25 Stat. 543; July 3, 1930, ch. 863, § 2, 46 Stat. 1016; Sept. 12, 1950, ch. 946, title III, § 301(100), 64 Stat. 844, related to unexpended balances for Veterans' Administration.

EFFECTIVE DATE OF REPEAL

Repeal of section by Pub. L. 85–857 effective Jan. 1, 1959, see section 2 of Pub. L. 85–857, set out as an Effective Date note preceding Part 1 of Title 38, Veterans' Benefits.

§ 720. Proceeds of sales of material

All moneys received from the leasing or sale of marine hospitals, or from the sale of commissary stores to the officers and enlisted men of the Army, or from the sale of materials, stores, or supplies sold to officers and soldiers of the Army, or from sales of condemned clothing of the Navy, or from sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall respectively revert to that appropriation out of which they were originally expended, and shall be applied to the purposes for which they are appropriated by law.

(R.S. § 3692; Feb. 27, 1877, ch. 69, § 1, 19 Stat. 249; Aug. 4, 1949, ch. 393, §§ 1, 20, 63 Stat. 495, 561.)

CODIFICATION

R.S. § 3692 is from acts Mar. 3, 1847, ch. 48, § 1, 9 Stat. 171; Apr. 20, 1866, ch. 63, §§ 1, 2, 14 Stat. 40; July 28, 1866, ch. 299, § 25, 14 Stat. 336; May 8, 1872, ch. 140, § 5, 17 Stat. 83; June 8, 1872, ch. 348, 17 Stat. 337.

AMENDMENTS

1949—Act Aug. 4, 1949, eliminated the phrase "or the sale of Coast Guard cutters" following "marine hospitals," as this provision is now covered by section 92(d) of Title 14, Coast Guard, and repealed act Jan. 28, 1915, ch. 20, § 1, 38 Stat. 800. Section 1 of said act Aug. 4, 1949, reestablished the Coast Guard.

EFFECTIVE DATE OF 1949 AMENDMENT

Amendment by act Aug. 4, 1949, effective as of the first day of the third month after August 1949, see section 19 of act Aug. 4, 1949, set out as an Effective Date note preceding Part 1 of Title 14, Coast Guard.

CROSS REFERENCES

Expenses of sale to be paid before proceeds are deposited in Treasury, see section 489 of this title.

Proceeds from sale of ordnance material to be deposited into Treasury as miscellaneous receipts and equal amounts appropriated annually from general fund of Treasury for same purpose, see section 725c of this title.

Sale of unfit Coast Guard cutters, see sections 92 and 93 of Title 14, Coast Guard.

§ 721. Payments of appropriations for charitable purposes

All moneys appropriated for the aid, use, support, or benefit of any charitable, industrial, or other association, institution, or corporation, shall be placed to the credit of the proper fiscal officer of such association, institution, or corporation, by warrant of the Secretary of the Treasury, on the books of the Treasurer of the United States, or a designated depositary of the United States other than a national bank, and shall be paid out only on the checks of such fiscal officer, drawn payable to the order of the person to whom payment is to be made, for services, materials, or any other purpose, and stating in writing thereon the specific object or purpose to which the avails thereof are to be applied: *Provided*, That when payments are to be made under $20, such fiscal officer may

check in his own name, but shall state in writing on the check that the avails thereof are to be applied to the payment of small claims, and shall furnish, to the Treasurer, or designated depositary on whom the check is drawn, a certified list of such claims, which list shall set forth the amount and nature of each claim and the name of each claimant.

(June 23, 1874, ch. 455, § 1, 18 Stat. 216; May 29, 1920, ch. 214, 41 Stat. 654.)

CODIFICATION

Section was a provision following appropriations for hospitals, etc., in the Sundry Civil Appropriation Act for the fiscal year 1875.

Upon incorporation into the Code, references to the assistant treasurers were omitted as superseded by act May 29, 1920, abolishing the offices of the assistant treasurers.

§ 722. Term of service of Members of Congress as trustees or directors of corporations or institutions appropriated for

In all cases where Members of Congress or Senators are appointed to represent Congress on any board of trustees or board of directors of any corporation or institution to which Congress makes any appropriation, the term of said Members or Senators, as such trustee or director, shall continue until the expiration of two months after the first meeting of the Congress chosen next after their appointment.

(Mar. 3, 1893, ch. 199, § 1, 27 Stat. 553.)

§ 723. Appropriations for advance planning of public works

There are authorized to be appropriated without fiscal year limitation, funds for advance planning, construction design, and architectural services in connection with public works projects which are not otherwise authorized by law.

(Sept. 28, 1951, ch. 434, title V, § 504, 65 Stat. 364; July 15, 1955, ch. 368, title V, § 512, 69 Stat. 352.)

AMENDMENTS

1955—Act July 15, 1955, authorized appropriations without fiscal year limitation.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 723a of this title.

§ 723a. Public works advanced planning; reports to Armed Services Committees

In the case of any public works project for which advance planning, construction design and architectural services are estimated to cost $225,000 or more, which are to be funded from moneys hereafter appropriated for such purposes pursuant to authority of section 723 of this title, the Secretary of Defense shall describe the project and report the estimated cost of such services not less than 30 days prior to initial obligation of funds therefor to the Committees on Armed Services of the Senate and House of Representatives.

(Pub. L. 89-568, title VI, § 612, Sept. 12, 1966, 80 Stat. 756; Pub. L. 93-552, title VI, § 607, Dec. 27, 1974, 88 Stat. 1763.)

AMENDMENTS

1974—Pub. L. 93-552 substituted "$225,000" for "$150,000".

§ 724. Utilization of foreign credits authorized in general appropriation Acts

Foreign credits owed to or owned by the United States Treasury will not be available for expenditure by agencies of the United States after June 30, 1953, except as may be provided for annually in appropriation Acts and provisions for the utilization of such credits for purposes authorized by law are authorized to be included in general appropriation Acts.

(July 15, 1952, ch. 758, ch. XIV, § 1415, 66 Stat. 662.)

CROSS REFERENCES

Use of foreign currencies—

Accrual with respect to disposition of surplus agricultural commodities to foreign nations, notwithstanding this section; and applicability of this section in certain cases, see section 1704 of Title 7, Agriculture.

Availability for utilization by the United States to carry out the purposes of and subject to the provisions of this section, see section 2103 of Title 22, Foreign Relations and Intercourse.

Availability to Congressional committees, see section 1754 of Title 22.

Loan assistance and sales, amount on terms of repayment, see section 2352 of Title 22.

Military assistance, see section 2317 of Title 22.

Surplus agricultural commodities, funds for shipments, see section 1922 of Title 22.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 563a of this title; title 7 section 1704; title 16 section 1537; title 22 sections 1754, 1922, 2103, 2194, 2407.

§ 724a. Appropriations for payment of judgments and compromise settlements against the United States

There are appropriated, out of any money in the Treasury not otherwise appropriated, and out of the postal revenues, respectively, such sums as may on and after July 27, 1956 be necessary for the payment, not otherwise provided for, as certified by the Comptroller General, of final judgments, awards, and compromise settlements (not in excess of $100,000, or its equivalent in foreign currencies at the time of payment, in any one case) which are payable in accordance with the terms of sections 2414, 2517, 2672, or 2677 of title 28, together with such interest and costs as may be specified in such judgments or otherwise authorized by law: *Provided*, That, whenever a judgment of a district court to which the provisions of section 2411(b) of title 28 apply, is payable from this appropriation, interest shall be paid thereon only when such judgment becomes final after review on appeal or petition by the United States, and then only from the date of the filing of the transcript thereof in the General Accounting Office to the date of the mandate of affirmance (except that in cases reviewed by the Supreme Court interest shall not be allowed beyond the term of the Court at which the judgment was affirmed): *Provided further*, That whenever a judgment rendered by the Court of Claims is payable from this appropriation, interest payable thereon in accordance with section 2516(b) of title 28 shall be computed from the date of

the filing of the transcript thereof in the General Accounting Office: *Provided further,* That any judgment or compromise settlement against the United States arising out of an express or implied contract entered into by the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, or Exchange Councils of the National Aeronautics and Space Administration, shall be paid in accordance with this section and sections 2414, 2517, and 2518 of title 28, and such instrumentality shall reimburse the United States for a judgment or compromise settlement paid by the United States. Notwithstanding the other provisions of this section, judgments against the United States arising out of activities of the United States Postal Service shall be paid by the Postal Service out of any funds available to it.

(July 27, 1956, ch. 748, title XIII, § 1302, 70 Stat. 694; Aug. 30, 1961, Pub. L. 87-187, § 3, 75 Stat. 416; July 18, 1966, Pub. L. 89-506, § 6, 80 Stat. 307; July 23, 1970, Pub. L. 91-350, § 1(c), 84 Stat. 449; Aug. 12, 1970, Pub. L. 91-375, § 6(*l*)(3), 84 Stat. 782.)

AMENDMENTS

1970—Pub. L. 91-375 provided for payment of judgments against the United States arising out of activities of the United States Postal Service by the Postal Service out of any funds available to it.

Pub. L. 91-350 authorized payment of judgments and compromise settlements against the United States arising out of express or implied contracts entered into by the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, or Exchange Councils of the National Aeronautics and Space Administration, made such payments subject to the provisions of this section and sections 2414, 2517, and 2518 of title 28, and required those instrumentalities to reimburse the United States for such payments made.

1966—Pub. L. 89-506 authorized the payment of awards in addition to the payment of judgments and compromise settlements already authorized and added sections 2672 and 2677 to the list of sections of title 28 under which final judgments, awards, and compromise settlements may be paid.

1961—Pub. L. 87-187 substituted "final judgments and compromise settlements (not in excess of $100,000, or its equivalent in foreign currencies at the time of payment, in any one case) which are payable in accordance with the terms of sections 2414 or 2517 of title 28" for "judgments (not in excess of $100,000 in any one case) rendered by the district courts and the Court of Claims against the United States which have become final".

EFFECTIVE DATE OF 1970 AMENDMENTS

Amendment by Pub. L. 91-375 effective within 1 year after Aug. 12, 1970, on date established therefor by the Board of Governors of the United States Postal Service and published by it in the Federal Register, see section 15(a) of Pub. L. 91-375, set out as an Effective Date note preceding section 101 of Title 39, Postal Service.

Amendment by Pub. L. 91-350 applicable to claims and civil actions dismissed before or pending on July 23, 1970, if the claim or civil action was based upon a transaction, omission, or breach that occurred not more than six years prior to July 23, 1970, notwithstanding a determination or judgment made prior to July 23, 1970, that the United States district courts or the United States Court of Claims did not have jurisdiction to entertain a suit on an express or implied contract with a nonappropriated fund instrumentality of the United States, see section 2 of Pub. L. 91-350, set out as an Effective Date of 1970 Amendment note under section 1346 of Title 28, Judiciary and Judicial Procedure.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-506 applicable to claims accruing six months or more after July 18, 1966, see section 10 of Pub. L. 89-506, set out as an Effective Date of 1966 Amendment note under section 2672 of Title 28, Judiciary and Judicial Procedure.

CROSS REFERENCES

Payment of judgments rendered by a district court against the United States, see section 2414 of Title 28, Judiciary and Judicial Procedure.

Payment of judgments rendered by the Court of Claims against the United States, see section 2517 of Title 28.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 16 sections 79g, 460bb-2; title 32 section 334.

SUBCHAPTER IV—PERMANENT APPROPRIATIONS REPEAL

§ 725. Permanent Appropriations Repeal Act; appropriations repealed

(a) Effective July 1, 1935, such portions of any Acts as provide permanent or continuing appropriations from the general fund of the Treasury to be disbursed under the appropriation accounts appearing on the books of the Government, and listed in subsection (b) of this section, are repealed, and any unobligated balances under such accounts as of June 30, 1935, shall be covered into the surplus fund of the Treasury.

(b)(1) Preparation, custody, and delivery of farm-loan bonds, reimbursable (2x152).

(2) Preparation, custody, and delivery of Federal intermediate credit bank securities, reimbursable (2x153).

(3) Preparation and issue of Federal Reserve notes, reimbursable (2x151).

(4) Debentures and other charges (customs).

(5) Payment for lands sold for direct taxes (2x435).

(6) Refunding corporation- and income-tax penalties (Internal Revenue) (2x425).

(7) Refunding stamp tax on export bills of lading (2x427).

(8) Refunding stamp tax on foreign bills of exchange (2x433).

(9) Refunding tax on contingent beneficial interests (2x428).

(10) Refunding tax on certain legacies (2x426).

(11) Surplus proceeds, property sold for internal-revenue taxes (2x441).

(12) Payment of Cape Cod Canal bonds (2x087).

(13) Surveying within land grants (reimbursable) (4x164).

(14) Fees on certain Indian allotments (4x025).

(15) Distribution of United States Code, Revised Statutes, and so forth (4x019).

(16) Transportation of Volunteers, War with Spain (8x175).

(17) Powder and projectiles, proceeds of sales (8x423).

(June 26, 1934, ch. 756, § 1, 48 Stat. 1224.)

§ 725a. Permanent appropriations repealed; annual appropriations from general fund of Treasury; postal fund; meat inspection laws

(a) Effective July 1, 1935, the permanent appropriations under the appropriation titles listed in subsection (b) of this section are repealed, and such portions of any Acts as make permanent appropriations to be expended under such accounts are amended so as to authorize, in lieu thereof, annual appropriations from the general fund of the Treasury in identical terms and in such amounts as now provided by the laws providing such permanent appropriations, except that any appropriation for "Adjusted losses and contingencies, postal fund", is authorized to be made from the postal revenues. Any unobligated balances remaining in the permanent appropriations under these accounts on June 30, 1935, shall be covered into the surplus fund of the Treasury: *Provided*, That in addition to amounts in lieu of the permanent appropriation "Meat Inspection, Bureau of Animal Industry (fiscal year)" there is authorized to be appropriated such other sums as may be necessary in the enforcement of the meat inspection laws.

(b)(1) Interest on Indian trust funds.

(2) Civilization of the Sioux (4x950).

(3) Meat inspection, Bureau of Animal Industry (fiscal year) (3-114).

(4) National Forest Reservation Commission (fiscal year) (3-494).

(5) Pay of consular agents for services to American vessels and seamen (1x561).

(6) Allowance or drawback (Internal Revenue) (2x438).

(7) Redemption of stamps (Internal Revenue) (2x432).

(8) Refunding legacy taxes, Act March 30, 1928 (2x430).

(9) Refund of excessive duties (Customs) (2x324).

(10) Debentures or drawbacks, bounties, or allowances (Customs) (2x321).

(11) Allowance or drawback (Industrial Alcohol) (2x440).

(12) Permanent International Commission of Congresses of Navigation (fiscal year) (8-887).

(13) Operating and care of canals and other works of navigation (8x881).

(14) Removing sunken vessels or craft obstructing or endangering navigation (8x888).

(15) Removing obstructions in Mississippi, Atchafalaya, and Old Rivers (fiscal year) (8-961.58).

(16) Maintenance of channel, South Pass, Mississippi River (fiscal year) (8-961.55).

(17) Gauging waters of the Mississippi and its tributaries (fiscal year) (8-961.54).

(18) Examinations and surveys at South Pass, Mississippi River (fiscal year) (8-961.53).

(19) Recoinage of silver coins (2x106).

(20) Refunding duties on goods destroyed (Customs) (2x330).

(21) Refunding to national banking associations excess of duty (2x228).

(22) Salaries and expenses, Federal Board for Vocational Education (fiscal year) (0-801).

(23) Repayment of taxes on distilled spirits destroyed by casualty (2x431).

(24) Adjusted losses and contingencies, postal fund (9x256).

(25) Refunding proceeds of unclaimed merchandise (Customs) (2x326).

(26) Proceeds of goods seized and sold (Customs) (2x322).

(27) Operating snag and dredge boats on upper Mississippi, Illinois, and Minnesota Rivers (fiscal year) (8-962.60).

(28) Operating snag boats on the Ohio River (fiscal year) (8-962.51).

(June 26, 1934, ch. 756, § 2, 48 Stat. 1225; 1946 Reorg. Plan No. 2, § 8, eff. July 16, 1946, 11 F.R. 7875, 60 Stat. 1096.)

REFERENCES IN TEXT

The meat inspection laws, referred to in subsec. (a), mean act Mar. 4, 1907, ch. 2907, titles I to IV, as added Dec. 15, 1967, Pub. L. 90-201, 81 Stat. 584, which are classified generally to subchapters I to IV (§ 601 et seq.) of chapter 12 of Title 21, Food and Drugs. For complete classification of this Act to the Code, see Short Title note under section 601 of title 21 and Tables volume.

Act March 30, 1928, referred to in subsec. (b)(8), is act Mar. 30, 1928, ch. 302, 45 Stat. 398, which was not classified to the Code.

The Federal Board for Vocational Education, referred to in subsec. (b)(22), was abolished by Reorg. Plan No. 2 of 1946, § 8, eff. July 16, 1946, 11 F.R. 7873, 60 Stat. 1095, set out in the Appendix to Title 5, Government Organization and Employees.

§ 725b. Permanent or continuing appropriations repealed; certification of claims accruing on or after July 1, 1935

(a) Effective July 1, 1935, the permanent or continuing appropriation accounts appearing on the books of the Government and listed in subsection (b) of this section are abolished, and any unobligated balances under such accounts as of June 30, 1935, shall be covered into the surplus fund of the Treasury. Any appropriations to which expenditures under such accounts have been chargeable prior to July 1, 1935, are repealed. Any claims accruing on and after July 1, 1935, which, but for this section properly would have been charged to these appropriation titles, shall, upon proper audit, be certified to Congress for appropriation from the general fund of the Treasury, which is authorized.

(b)(1) Extra pay to Regular Army, War with Spain (8x172).

(2) Extra pay to Volunteers, War with Spain (8x173).

(3) Claims of officers and men of the Army for destruction of private property (8x123).

(4) Bounty to Fifteenth and Sixteenth Missouri Cavalry Volunteers (8x164).

(5) Judgments in admiralty suits under sections 741-752 of Title 46, War Department (8x143).

(6) Reimbursement for bringing home remains of officers and others (Navy) (7x816).

(7) Reimbursement for bringing home remains of officers and others (War) (8x765).

(8) Indemnity for swamp land to States (4x160).

(9) Proceeds of mineral or reserved lands, Tanana Valley, Alaska, special fund (4x167).

(10) Proceeds of town sites for schools in Oklahoma (4x464).

(11) Indemnity to seamen and marines for lost clothing (7x977).

(12) Reimbursement to certain persons for loss of private funds while patients at United States Naval Hospital, Naval Operating Base, Hampton Roads, Virginia (7x973).

(13) Judgments, bounty for destruction of enemies' vessels (7x956).

(14) Judgment, owners, and so forth, barkentine Mabel I. Meyers, under Act of August 21, 1916 (7x959).

(15) Relief of claimants, explosion at Naval Ammunition Depot, Lake Denmark, New Jersey (7x975).

(16) Guaranty to carriers after termination of Federal control (0x961).

(17) Reimbursement to carriers of deficits during Government control (0x963).

(18) Guaranty to American Railway Express Company during guaranty period (0x965).

(19) Judgments in admiralty suits under sections 741 to 752 of Title 46, United States Shipping Board (0x556).

(20) Judgments of courts (Revised Statutes, section 3754 [section 309 of title 40]) (7x965).

(21) Bounty for destruction of enemies' vessels (7x961).

(22) Claims arising from operations under Wheat Price Guarantee Act of March 4, 1919 (0x482).

(23) Proceeds of sale of town lots, Lawton, Oklahoma (4s174).

(24) Proceeds of certain lands in township 8-North, Nebraska (4s176).

(June 26, 1934, ch. 756, § 3, 48 Stat. 1226.)

REFERENCES IN TEXT

The United States Shipping Board, referred to in subsec. (b)(19), was abolished and its functions transferred to the Department of Commerce by Ex. Ord. No. 6166, § 12, June 10, 1933, set out as a note under section 901 of Title 5, Government Organization and Employees. Functions of the former United States Shipping Board were assumed by the United States Maritime Commission on Oct. 26, 1936, pursuant to the Merchant Marine Act, 1936, act June 29, 1936, ch. 858, 49 Stat. 1985, which is classified generally to chapter 27 (§ 1101 et seq.) of Title 46, Shipping. Functions of the United States Maritime Commission are now generally exercised by the Federal Maritime Commission. For further details, see Transfer of Functions notes set out under section 686 of this title.

The Wheat Price Guarantee Act of March 4, 1919, referred to in subsec. (b)(22), is act Mar. 4, 1919, ch. 125, 40 Stat. 1348, which was not classified to the Code.

§ 725c. Receipts credited to appropriations accounts deposited into Treasury as miscellaneous receipts

(a) Effective July 1, 1935, all receipts of the character theretofore credited to the appropriation accounts appearing on the books of the Government and listed in subsection (b) of this section shall be deposited into the Treasury as miscellaneous receipts, and amounts equal thereto are authorized to be appropriated annually from the general fund of the Treasury for the same purposes for which such receipts are now appropriated. Appropriations to which expenditures under such accounts have been chargeable theretofore are repealed, effective on such date: *Provided*, That if the total of receipts for any one fiscal year for any of the foregoing purposes under this authority is greater than the amounts appropriated for such purpose, such excess is authorized to be appropriated for the following fiscal year.

(b)(1) Wagon roads, bridges, and trails, Alaska fund (4s524).

(2) Public schools, Alaska fund (4s366).

(3) Coos Bay Wagon Road Grant fund (4s168).

(4) Payment to Oklahoma from royalties, oil and gas, south half of Red River (4s028).

(5) Five per centum fund of net proceeds of sales of agricultural lands in Colorado (4s183).

(6) Annette Islands reserve, Alaska, fund from leases (5s740).

(7) Relief of the indigent, Alaska fund (2s108).

(8) Naturalization fees, publishing citizenship textbooks, Bureau of Naturalization (6–836).

(9) Additional income tax on railroads in Alaska (2s442).

(10) Ordnance material, proceeds of sales (War), (8s422).

(11) Maintenance and operation of dams and other improvements of navigable waters (8s876).

(12) Construction, irrigation system, Wapato Project, Washington, Act February 14, 1920 (5s781).

(13) Maintenance, irrigation system (name of project), Act August 1, 1914.

(14) Maintenance, irrigation system (name of project), Act May 18, 1916.

(15) Maintenance, power system, Flathead Reservation, Montana, Act May 10, 1926 (5s796).

(16) Power plant, Coolidge Dam, Arizona, electric-current fund, Act March 7, 1928 (5s804.9).

(17) The Oregon and California Land Grant fund (4s169).

(18) Redistribution, funds for indigent, Alaska fund (2s109).

(19) Building or purchase of vessels for the Coast Guard from proceeds of sales (2s373).

(20) Rebuilding and improving Coast Guard stations from proceeds of sales (2s363).

(21) Military post construction fund (8s250).

(22) National Guard, section 87, National Defense Act (fiscal year) (8–715).

(23) Indian-school improvements, Act April 21, 1904 (4x794).

(24) Purchase of lands for landless Indians in California, Act March 3, 1925 (4x812).

(25) Yuma Auxiliary Irrigation Project, Arizona (4s507).

(26) Alaskan reindeer fund (4s365).

(27) United States Naval prison activities fund (7s925).

(28) Injury claims assigned, Veterans' Administration (0s878).

(29) After June 30, 1936, migratory bird conservation fund (3s362).

(30) Losses on war-risk insurance of American vessels, their cargoes, and so forth, special fund (0s865).

(31) Gas production, helium plants, Bureau of Mines (6s685).

(32) Perry's Victory Memorial (0s727).

(33) Inland and Coastwise Waterways Service Fund (8x875).

(34) Five Percent Funds to States (4s166).

(June 26, 1934, ch. 756, § 4, 48 Stat. 1227.)

REFERENCES IN TEXT

Act February 14, 1920, referred to in subsec. (b)(12), is act Feb. 14, 1920, ch. 75, 41 Stat. 409. Provision of this act relating to construction of an irrigation system for the Wapato Project, Washington, was not classified to the Code. For complete classification of this Act to the Code, see Tables volume.

Act August 1, 1914, referred to in subsec. (b)(13), is act Aug. 1, 1914, ch. 222, 38 Stat. 583. Provision of this act relating to maintenance of irrigation systems is set out in part in section 385 of Title 25, Indians. For complete classification of this Act to the Code, see Tables volume.

Act May 18, 1916, referred to in subsec. (b)(14), is act May 18, 1916, ch. 125, 38 Stat. 124. Provision of this act relating to maintenance of irrigation systems was not classified to the Code. For complete classification of this Act to the Code, see Tables volume.

Act May 10, 1926, referred to in subsec. (b)(15), is act May 10, 1926, ch. 277, 44 Stat. 453. Provision of this act relating to maintenance of a power system on the Flathead Reservation, Montana, was not classified to the Code. For complete classification of this Act to the Code, see Tables volume.

Act March 7, 1928, referred to in subsec. (b)(16), is act Mar. 7, 1928, ch. 137, 45 Stat. 200. Provision of this act relating to the electric-current fund, power plant, Coolidge Dam, Arizona, was not classified to the Code. For complete classification of this Act to the Code, see Tables volume.

Section 87 of the National Defense Act, referred to in subsec. (b)(22), is section 87 of act June 3, 1916, ch. 134, 39 Stat. 166, which was classified to section 47 of Title 32, National Guard, prior to the revision and reenactment of Title 32 by act Aug. 10, 1956, ch. 1041, § 2, 70A Stat. 640. See now section 710 of Title 32.

Act April 21, 1904, referred to in subsec. (b)(23), is act Apr. 21, 1904, ch. 1402, 33 Stat. 191. Provision of this act relating to improvement of indian schools was not classified to the Code. For complete classification of this Act to the Code, see Tables volume.

Act March 3, 1925, referred to in subsec. (b)(24), is act Mar. 3, 1925, ch. 414, 43 Stat. 1101, which was not classified to the Code.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(30) of Pub. L. 94-274, title II Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 725s-2, 725s-3 of this title; title 32 section 710.

§ 725d. Appropriations accounts abolished; additional amounts as needed from general fund of Treasury

(a) Effective July 1, 1935, the appropriation accounts appearing on the books of the Government and listed in subsection (b) of this section are abolished, and any unobligated balances under such accounts as of that date shall be covered into the surplus fund of the Treasury. Any appropriations to which expenditures under such accounts have been chargeable theretofore are repealed, effective on such date. To the extent that the annual appropriations, which are authorized to be made from the general fund of the Treasury for the same purposes for which expenditures are now made from said accounts, are insufficient, there are authorized to be appropriated from the general fund of the Treasury such additional amounts as may be necessary, to the extent that the amounts of such receipts are in excess of the amounts appropriated.

(b)(1) Expenses, Cotton Standards Act (3s535).

(2) Classification of cotton, revolving fund (3s320).

(3) Extra compensation for overtime, Immigration Service (6s803).

(June 26, 1934, ch. 756, § 5, 48 Stat. 1228.)

REFERENCES IN TEXT

The Cotton Standards Act, referred to in subsec. (b)(1), is act Mar. 4, 1923, ch. 288, 42 Stat. 1517, as amended, known as the United States Cotton Standards Act, which is classified generally to chapter 2 (§ 51 et seq.) of Title 7, Agriculture. For complete classification of this Act to the Code, see section 51 of Title 7 and Tables volume.

§ 725e. Patent and Trademark Office

(a) Effective July 1, 1935, receipts theretofore authorized to be credited to the appropriation accounts appearing on the books of the Government and listed in subsection (b) of this section shall be deposited into the Treasury of the United States as miscellaneous receipts, and there are authorized to be appropriated from the general fund of the Treasury such amounts as may be necessary for the Patent and Trademark Office: *Provided*, That this paragraph shall be subject to section 725q of this title insofar as such section is applicable to Patent and Trademark Office fees.

(b)(1)[1] Salaries and expenses, Patent and Trademark Office (6s289).

(June 26, 1934, ch. 756, § 6, 48 Stat. 1228; Pub. L. 93-596, § 3, Jan. 2, 1975, 88 Stat. 1949.)

CHANGE OF NAME

References to the Patent Office have been changed to the Patent and Trademark Office pursuant to Pub. L. 93-596, § 3, Jan. 2, 1975, 88 Stat. 1949, set out as a note under section 1 of Title 35, Patents.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of Commerce, with certain exceptions, to the Secretary of Commerce, with power to delegate, see Reorg. Plan No. 5 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1263, set out in the Appendix to Title 5, Government Organization and Employees.

§ 725f. Balances credited to appropriations accounts deposited into surplus fund of Treasury

(a) Effective July 1, 1935, any balances credited to the following appropriation accounts on the books of the Government and listed in subsection (b) of this section shall be covered into the surplus fund of the Treasury, and any appropriations to which expenditures under such accounts have been chargeable theretofore are repealed. Claims or payments chargeable to said accounts, upon proper audit, shall be certified to Congress for appropriation from the general fund of the Treasury, which is authorized.

(b)(1) Prize money to captors (7T987).

(2) Prize money to captors, Spanish War (7T988)

(3) Prize money, Battle of Manila Bay (7T986).

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[1] So in original. No par. (2) has been enacted.

(4) Spanish Indemnity, Interest (2T082).
(5) Spanish Indemnity, Principal (2T082.1).
(6) Trust-fund Interest for Support of Free Schools in South Carolina (2T084).

(June 26, 1934, ch. 756, § 7, 48 Stat. 1228.)

§ 725g. Army Recreation Fund

Effective July 1, 1935, the appropriation account on the books of the Government entitled "Recreation Fund, Army" (8T078), is abolished and the balance thereof shall be covered into the surplus fund of the Treasury: *Provided*, That an amount equal to the amount so covered into the surplus fund of the Treasury is authorized to be appropriated from the general fund of the Treasury in the event of war, for the recreation, amusement, comfort, contentment, and health of the enlisted personnel of the Military Establishment.

(June 26, 1934, ch. 756, § 8, 48 Stat. 1229.)

§ 725h. Navy Pension Fund

Effective July 1, 1935, (a) the Naval Pension Fund (7t982) is abolished, any unobligated balance therein, as of that date, shall be covered into the surplus fund of the Treasury, and interest on such fund shall cease; (b) moneys theretofore required by law to be paid into such fund shall be deposited into the Treasury of the United States as miscellaneous receipts; and (c) commencing with the fiscal year 1936 annual appropriations in such amounts as may be necessary are authorized from the general fund of the Treasury for the maintenance, operation, and improvement of the Naval Home.

(June 26, 1934, ch. 756, § 9, 48 Stat. 1229.)

Cross References

Naval Home, provisions relating to, see sections 6a and 21a to 25 of Title 24, Hospitals and Asylums.

§ 725i. Repealed. Aug. 1, 1953, ch. 305, title VI, § 645, 67 Stat. 357

Section, act June 26, 1934, ch. 756, § 10, 48 Stat. 1229, provided that credit should be made to certain specified Army replacement accounts of only such amounts as represented sales of stores, materials and supplies at actual cost to the Department.

§ 725j. Salaries and expenses of Home Loan Bank Board

Effective July 1, 1935, the amounts received from assessments authorized to be made against the Federal home-loan banks for salaries and expenses of the Home Loan Bank Board shall be covered into the Treasury as miscellaneous receipts. Commencing with the fiscal year 1936 there are authorized to be appropriated annually, from the general fund of the Treasury, such sums as may be necessary to defray the cost of such activities.

(June 26, 1934, ch. 756, § 11, 48 Stat. 1229; 1947 Reorg. Plan No. 3, eff. July 27, 1947, 12 F.R. 4981, 61 Stat. 954.)

Transfer of Functions

The Federal Home Loan Bank Board was abolished and its functions transferred to the Home Loan Bank Board by Reorg. Plan No. 3 of 1947, set out in the Appendix to Title 5, Government Organization and Employees.

§ 725k. Repealed. June 8, 1955, ch. 134, § 1(c), 69 Stat. 87

Section, act June 26, 1934, ch. 756, § 12, 48 Stat. 1229, related to postal money orders appropriation account.

§§ 725l to 725n. Omitted

Codification

Section 725l, act June 26, 1934, ch. 756, § 13, 48 Stat. 1230, related to the District of Columbia and has been omitted as obsolete.

Section 725m, act June 26, 1934, ch. 756, § 14, 48 Stat. 1230, related to the District of Columbia and has been omitted as obsolete.

Section 725n, act June 26, 1934, ch. 756, § 15, 48 Stat. 1230, which repealed section 530 of former Title 34, Navy, is omitted from the Code as executed.

§ 725o. Naval account receipts

All receipts for interest on the account of the Navy Department with the London fiscal agents, premiums arising from the sales of bills of exchange, and from any depreciation in the value of foreign coin shall be covered into the Treasury as miscellaneous receipts.

(June 26, 1934, ch. 756, § 16, 48 Stat. 1230.)

§ 725p. Moneys of individuals whose whereabouts are unknown

(a) Effective July 1, 1935, the appropriation accounts appearing on the books of the Government and listed in subsection (b) of this section, as well as appropriation accounts bearing similar titles on the books of the Government, are abolished, and any unobligated balances under such accounts as of June 30, 1935, shall be covered into a trust fund receipt account in the Treasury to be designated "Unclaimed Moneys of Individuals Whose Whereabouts Are Unknown." Any appropriations to which expenditures under such accounts have been chargeable theretofore are repealed. There are authorized to be appropriated, annually, from such account such sums as may be necessary to meet any expenditures of the character now chargeable to the appropriation accounts abolished by this section. The Secretary of the Treasury or the Mayor of the District of Columbia, as the case may be, shall submit with their annual estimates of appropriations an amount necessary to meet expenditures properly chargeable to this account.

(b)(1) Unclaimed moneys, Food Administration (0t548).

(2) Unclaimed moneys of individuals whose whereabouts are unknown (Veterans' Administration) (0t881).

(3) Unclaimed moneys of former patients, Veterans' Administration hospital (0t879).

(4) Unclaimed moneys of individuals whose whereabouts are unknown (relief of American citizens in Europe) (0t542).

(5) Unclaimed moneys of individuals whose whereabouts are unknown (Interior, civil) (4t033).

(6) Unclaimed moneys of individuals whose whereabouts are unknown (Justice) (1t755).

(7) Unclaimed moneys of individuals whose whereabouts are unknown (Labor) (6t750).

(8) Unclaimed moneys of individuals whose whereabouts are unknown (Navy) (7t978).

(9) Unclaimed moneys of individuals whose whereabouts are unknown (State) (1t554).

(10) Unclaimed moneys of individuals whose whereabouts are unknown (Treasury) (2t080).

(11) Unclaimed moneys of individuals whose whereabout[s] are unknown (War) (8t117).

(12) Unclaimed individual Indian moneys (5t009).

(13) Unclaimed funds of discharged patients, Saint Elizabeths Hospital (4t548).

(14) Return of unclaimed money deposited by clerks of courts (1x792).

(15) Outstanding liabilities, lands (4t184).

(16) Return of subscriptions to Liberty Bond issues placed through American consulates (1T631).

(17) Return of subscriptions to Liberty Bond issues by civilian employees of Naval Establishment (7t979).

(18) Refund to depositors, excess licenses, under section 10(c), Trading with the Enemy Act (0T523).

(19) Return of subscriptions to Liberty Bond issues placed through the postmaster at Philadelphia, Pennsylvania (9t340).

(20) Unclaimed funds of Federal prisoners (1t952).

(21) Rosa Goldman—cash bail exacted (6T472).

(22) Unclaimed funds of Jei Bei Ota, deceased Japanese alien (6T473).

(June 26, 1934, ch. 756, § 17, 48 Stat. 1230; 1967 Reorg. Plan No. 3, § 401, eff. Aug. 11, 1967, 32 F.R. 11669, 81 Stat. 948; Dec. 24, 1973, Pub. L. 93-198, title IV, § 421, 87 Stat. 789.)

REFERENCES IN TEXT

Section 10(c) of the Trading with the Enemy Act, referred to in subsec. (b)(18), is classified to section 10(c) of Title 50, App., War and National Defense.

TRANSFER OF FUNCTIONS

Except as otherwise provided in Reorg. Plan No. 3 of 1967, eff. Aug. 11, 1967 (in part), 32 F.R. 11669, 81 Stat. 948, all functions of the Board of Commissioners of the District of Columbia were transferred to the Commissioner of the District of Columbia by section 401 of Reorg. Plan No. 3 of 1967. The office of Commissioner of the District of Columbia, as established by Reorg. Plan No. 3 of 1967, was abolished as of noon Jan. 2, 1975, by Pub. L. 93-198, title VII, § 711, Dec. 24, 1973, 87 Stat. 818, and replaced by the office of Mayor of the District of Columbia by section 421 of Pub. L. 93-198, classified to section 1-161 of the District of Columbia Code. Accordingly, "Mayor" was substituted for "commissioners".

POSTAL SAVINGS SYSTEM; UNCLAIMED DEPOSITS, DISTRIBUTION; RETENTION AND DISTRIBUTION BALANCE; PRO RATA SHARE, DETERMINATION; RETENTION BALANCE, AVAILABILITY FOR CLAIMS; APPROPRIATIONS

Pub. L. 92-117, Aug. 13, 1971, 85 Stat. 337, provided: "That (a) to provide a sharing in the amount of unclaimed Postal Savings System deposits among the States and other jurisdictions in which such deposits were made, which is more equitable and expeditious than may be accomplished under differing escheat laws, the Secretary of the Treasury is authorized, within sixty days following enactment of this Act [Aug. 13, 1971], and on such date as he may set during each of the four succeeding calendar years, to divide the remaining principal of unclaimed deposits held pursuant to the Act of March 28, 1966 (80 Stat. 92), in the trust fund account established under section 17 of the Act of June 26, 1934 (31 U.S.C. 725p), including the accrued interest applicable thereto, into a retention balance and a distribution balance. The retention balance shall consist of that portion of the remaining principal and accrued interest which he deems necessary to retain for the purpose of honoring claims by or on behalf of depositors; the distribution balance shall consist of that portion not so designated. The Secretary is authorized to proceed to distribute to each of the fifty States and to the District of Columbia, Puerto Rico, the Virgin Islands, and Guam, referred to in this section as other jurisdictions of deposit, a pro rata share of the distribution balance. Each such share shall be determined on the basis of the ratio between—

"(1) the dollar amount of the principal of the unclaimed deposits remaining as of each determination, which had been deposited in the post offices of the given State or other jurisdiction of deposit, as the case may be, according to the records of the former Postal Savings System and the Treasury Department, and

"(2) the dollar amount of the principal of the total remaining deposits.

All determinations made by the Secretary of the Treasury under this subsection shall be final and conclusive and not subject to review in any court.

"(b) The retention balance remaining after the final distribution authorized by subsection (a) shall be held by the Secretary of the Treasury in perpetuity in the trust fund account established under section 17 of the Act of June 26, 1934 (31 U.S.C. 725p), for the purpose of honoring claims by or on behalf of depositors, without regard to any laws of the States or other jurisdictions of deposit concerning the disposition of unclaimed or abandoned property.

"Sec. 2. There is hereby authorized to be appropriated without fiscal year limitation to the trust fund established under section 17 of the Act of June 26, 1934 (31 U.S.C. 725p), out of any money in the Treasury not otherwise appropriated, such sums as may be necessary to pay claims by or on behalf of depositors whenever the balance in that trust fund account is insufficient to pay such claims as a result of determinations and distributions authorized by the first section of this Act."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 725p-1, 725s of this title.

SECTION REFERRED TO IN D.C. CODE

This section is referred to in section 47-110 of the District of Columbia Code.

§ 725p-1. Payments of unclaimed moneys; appropriations

For meeting any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 725p of this title, payable from the trust fund receipt account "Unclaimed moneys of individuals whose whereabouts are unknown", there is appropriated for the Treasury Department such amounts as hereafter may be necessary.

(June 30, 1949, ch. 286, title I, § 101, 63 Stat. 359.)

CODIFICATION

Section was not enacted as part of act June 26, 1934, ch. 756, 48 Stat. 1224, known as the Permanent Appropriation Repeal Act, 1934, which comprises this subchapter.

§ 725q. Refund of moneys erroneously received and covered

(a) Effective July 1, 1935, the appropriation accounts appearing on the books of the Government and listed in subsection (b) of this sec-

tion, as well as appropriation accounts bearing similar titles on the books of the Government, are abolished, and any unobligated balances under such accounts as of June 30, 1935, shall be covered into the surplus fund of the Treasury. Any appropriations, to which expenditures under such accounts have been chargeable theretofore, are repealed. On July 1, 1935, there shall be established on the books of the Government an account to be designated "Refund of Moneys Erroneously Received and Covered", and there is authorized to be appropriated such sums as may be necessary to meet any expenditures of the character now chargeable to the appropriation accounts herein abolished and other collections erroneously received and covered which are not properly chargeable to any other appropriation. The Secretary of the Treasury shall submit with his annual estimates of appropriations an amount necessary to meet expenditures properly chargeable to this account: *Provided*, That this authority shall not be deemed to apply to any refunds which, under existing law, may be charged to any accounts for which separate provision is made in this subchapter.

(b)(1) Refunding moneys erroneously received and covered (Navy) (7x972).

(2) Refunding moneys erroneously received and covered (Industrial Alcohol) (2x445).

(3) Refunding moneys erroneously received and covered (War) (8x191).

(4) Refunding moneys erroneously received and covered (State) (1x552).

(5) Refunding moneys erroneously received and covered (Customs) (2x323).

(6) Refunding moneys erroneously received and covered (Treasury) (2x088).

(7) Refunding moneys erroneously received and covered (Justice) (1x791).

(8) Refunding moneys erroneously received and covered (Commerce) (6x050).

(9) Refunding moneys erroneously received and covered (Agriculture) (3x010).

(10) Refunding moneys erroneously received and covered (Labor) (6x741).

(11) Refunding moneys erroneously received and covered (Interior) (4x032).

(12) Refund of tonnage taxes and light dues to citizens of Philippine Islands (6x053).

(13) Refunding passport fees (1x551).

(14) Repayment for lands erroneously sold (4x161).

(15) Refunding penalties or charges erroneously exacted (Customs) (2x325).

(16) Refunding penalties or charges erroneously exacted (State) (1x552).

(17) Refunding penalties or charges erroneously exacted (Commerce) (6x052).

(18) Refund to depositors, excess of deposits, national-forests fund (3x208).

(19) Refunding moneys erroneously received and covered (Internal Revenue) (2x434).

(June 26, 1934, ch. 756, § 18, 48 Stat. 1231.)

REFERENCES IN TEXT

This subchapter, referred to in subsec. (a), read in the original "this Act" meaning act June 26, 1934, ch. 756, 48 Stat. 1224, which enacted this subchapter, section 109 of former Title 14, Coast Guard, section 514 of Title 16, Conservation, section 694 of Title 21, Food and Drugs, sections 229 and 230 of former Title 38, Pensions, Bonuses, and Veterans' Relief, and section 863 of Title 43, Public Lands. For complete classification of this Act to the Code, see section 725z of this title and Tables volume.

Section 109 of former title 14 was repealed and reenacted as sections 92(d) and 93(h), (i) of Title 14 by act Aug. 4, 1949, ch. 393, 63 Stat. 496, section 1 of which enacted Title 14, Coast Guard.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 725e, 725q-1 of this title.

§ 725q-1. Appropriations for refund of moneys erroneously received and covered

For meeting any expenditures of the character formerly chargeable to the appropriation accounts abolished under section 725q of this title, and any other collections erroneously received and covered which are not properly chargeable to any other appropriation, there is appropriated for the Treasury Department, out of any money in the Treasury not otherwise appropriated, such amounts as hereafter may be necessary.

(June 30, 1949, ch. 286, title I, § 101, 63 Stat. 358.)

CODIFICATION

Section was not enacted as part of act June 26, 1934, ch. 756, 48 Stat. 1224, known as the Permanent Appropriation Repeal Act, 1934, which comprises this subchapter.

§ 725q-1a. Refunds of certain collections; appropriations

For refunding internal-revenue collections, as provided by law, including the payment of claims for the prior fiscal years and payment of accounts arising under "Allowance or drawback (Internal Revenue)", "Redemption of stamps (Internal Revenue)", "Refunding legacy taxes, Act of March 30, 1928", "Repayment of taxes on distilled spirits destroyed by casualty", and "Refunds and payments of processing and related taxes", such sums as on and after June 19, 1948, may be necessary.

(June 19, 1948, ch. 558, title I, § 101, 62 Stat. 561.)

REFERENCES IN TEXT

Act of March 30, 1928, referred to in text, is act Mar. 30, 1928, ch. 302, 45 Stat. 398, which was not classified to the Code.

§ 725q-2. Refund of forfeited bail in criminal actions; availability of appropriations

On and after October 1951, appropriations available for refunding moneys erroneously received and covered shall be available for the refund of forfeited bail covered into the general fund of the Treasury which has been ordered remitted, in whole or in part, pursuant to the Federal Rules of Criminal Procedure.

(Oct. 27, 1951, ch. 591, 65 Stat. 658.)

REFERENCES IN TEXT

The Federal Rules of Criminal Procedure, referred to in the text, are set out in the Appendix to Title 18, Crimes and Criminal Procedure.

CODIFICATION

Section was not enacted as part of act June 26, 1934, ch. 756, 48 Stat. 1224, known as the Permanent Appro-

priation Repeal Act, 1934, which comprises this subchapter.

FEDERAL RULES OF CRIMINAL PROCEDURE

Bail, forfeiture, setting aside of forfeiture, and remission of forfeited bail, see rule 46, Title 18, Appendix, Crimes and Criminal Procedure.

§ 725r. Fees deposited into Treasury

Effective July 1, 1935, moneys received as Patent and Trademark Office fees; unearned moneys, lands (Interior Department); reentry permit fees (Justice Department); naturalization fees (Justice Department); and registry fees (Justice Department); and held in the official checking accounts of disbursing officers, shall be deposited in the Treasury of the United States to appropriately designated trustfund receipt accounts and shall be available for refunds, and for transfer of the earned portions thereof into appropriate receipt fund titles on the books of the Government: *Provided*, That donations, quasi-public and unearned moneys carried in official checking accounts of disbursing officers and of others required to account to the Comptroller General (excluding clerks and marshals of the United States district courts), administered by officers of the United States by virtue of their official capacity, shall be deposited similarly into the Treasury as trust funds and are hereby appropriated and made available for disbursement under the terms of the trust.

(June 26, 1934, ch. 756, § 19, 48 Stat. 1232; 1940 Reorg. Plan No. V, eff. June 14, 1940, 5 F.R. 2223, 54 Stat. 1238; Dec. 21, 1944, ch. 631, § 2, 58 Stat. 845; Pub. L. 93-596, § 3, Jan. 2, 1975, 88 Stat. 1949.)

AMENDMENTS

1944—Act Dec. 21, 1944, substituted "excluding" for "including" within parenthetical clause in proviso.

CHANGE OF NAME

Reference to the Patent Office has been changed to the Patent and Trademark Office pursuant to Pub. L. 93-596, § 3, Jan. 2, 1975, 88 Stat. 1949, set out as a note under section 1 of Title 35, Patents.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of Commerce, with certain exceptions, to the Secretary of Commerce, with power to delegate, see Reorg. Plan No. 5 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1263, set out in the Appendix to Title 5, Government Organization and Employees.

Immigration and Naturalization Service of Department of Labor (including Office of Commissioner of Immigration and Naturalization) and its functions were transferred to Department of Justice, to be administered under direction and supervision of Attorney General; and functions and powers of Secretary of Labor relating to administration of the service and its functions or to administration of immigration and naturalization laws were transferred to Attorney General, by Reorg. Plan No. V of 1940, set out in the Appendix to Title 5.

§ 725s. Trust funds

(a) The funds appearing on the books of the Government and listed in subsections (b)[1] and (c) of this section shall be classified on the books of the Treasury as trust funds. All moneys accruing to these funds are hereby appropriated and shall be disbursed in compliance with the terms of the trust. Hereafter moneys received by the Government as trustee analogous to the funds named in subsections (b) and (c) of this section, not otherwise herein provided for, except moneys received by the Comptroller of the Currency or the Federal Deposit Insurance Corporation, shall likewise be deposited into the Treasury as trust funds with appropriate title, and all amounts credited to such trust-fund accounts are appropriated and shall be disbursed in compliance with the terms of the trust: *Provided*, That, effective July 1, 1935, expenditures from the trust fund "Soldiers' Home, Permanent Fund" (8t184) shall be made only in pursuance of appropriations annually made by Congress, and such appropriations are hereby authorized: *Provided further*, That personal funds of deceased inmates, Naval Home, now deposited with the pay officer of the Naval Home, shall be deposited in the Treasury to the credit of the trust fund account "Personal Funds of Deceased Inmates, Naval Home" (7t989): *Provided further*, That on September 30 of each year there shall be transferred to the trust fund receipt account directed to be established in section 725p of this title, such portion of the balances in any trust-fund account hereinbefore or hereafter listed or established, except the balances in the accounts listed in subsection (c) of this section, which have been in any such fund for more than one year and represent moneys belonging to individuals whose whereabouts are unknown, and subsequent claims therefor shall be disbursed from the trust fund receipt account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown", directed to be established in section 725p of this title.

(1) Philippine special fund (Customs duties) (2s332).

(2) Philippine special fund (Internal Revenue) (2s443).

(3) Unclaimed condemnation awards, Treasury Department (2t921).

(4) Naval reservation, Olangapo civil fund (7s967).

(5) Personal funds of deceased inmates, Naval Home (7t989).

(6) Return to deported aliens of passage money collected from steamship companies (6t749).

(7) Vocational rehabilitation, special fund (0c980).

(8) Library of Congress gift fund (0c260).

(9) Library of Congress trust fund, investment account (0c249).

(10) Library of Congress trust fund, income from investment account (0c246).

(11) Library of Congress trust fund, permanent loan (0c248).

(12) Relief and rehabilitation, Longshoremen's and Harbor Workers' Compensation Act (0t476).

(13) Cooperative work, Forest Service (3c209).

(14) Wages and effects of American seamen, Department of Commerce (6t055).

(15) Pension money, Saint Elizabeths Hospital (4t545).

[1] The designation (b) does not appear in this section.

(16) Personal funds of patients, Saint Elizabeths Hospital (4t546).
(17) National Park Service, donations (4c470).
(18) Purchase of lands, national parks, donations (4c408).
(19) Extension of winter-feed facilities of game animals of Yellowstone National Park, donations (4c410).
(20) Indian moneys, proceeds of labor, agencies, schools, and so forth (5t301).
(21) Funds of Federal prisoners (1t951).
(22) Commissary funds, Federal prisons (1t953).
(23) Pay of the Navy, deposit fund (7t980).
(24) Pay of Marine Corps, deposit funds (7t981).
(25) Pay of the Army, deposit fund (8t183).
(26) Preservation birthplace of Abraham Lincoln (4c395).
(27) Funds contributed for flood control, Mississippi River, its outlets and tributaries (8c961.86).
(28) Funds contributed for flood control, Sacramento River, California (8c946.54).
(29) Effects of deceased employees, Treasury Department (2t089).
(30) Money and effects of deceased patients, Public Health Service (2t607).
(31) Effects of deceased employees, Department of Commerce (6t054).
(32) Topographic survey of the United States, contributions (6c303).
(33) National Institute of Health, gift fund (2c616).
(34) National Institute of Health, conditional gift fund (2c617).
(35) Patients' deposits, United States Marine Hospital, Carville, Louisiana (2t623).
(36) Estates of deceased personnel, Department of the Army (8t180).
(37) Effects of deceased employees, Department of Interior (4t029).
(38) Fredericksburg and Spotsylvania County Battlefields memorial fund (8c813).
(39) Petersburg National Military Park fund (8c814).
(40) Gorgas memorial laboratory quotas (1c304).
(41) Contributions to International Boundary Commission, United States and Mexico (1c398).
(42) Salvage proceeds, American vessels (1t581).
(43) Wages due American seamen (1t630).
(44) Federal Industrial Institution for Women, contributions for chapel (1c948).
(45) General post fund, National Homes, Veterans' Administration (0t930).
(46) Repatriation of American seamen (1s555).
(47) Expenses, public survey work, general (4s172).
(48) Expenses, public survey work, Alaska (4s173).
(49) Funds contributed for improvement of roads, bridges, and trails, Alaska (4c528).
(50) Protective works and measures, Lake of the Woods and Rainy River, Minnesota (8s863).
(51) Washington redemption fund (DCt622).
(52) Permit fund, District of Columbia (DCt615).
(53) Unclaimed condemnation awards, National Capital Park and Planning Commission, District of Columbia (DCt629).
(54) Unclaimed condemnation awards, Rock Creek and Potomac Parkway Commission, District of Columbia (DCt620).
(55) Miscellaneous trust-fund deposits, District of Columbia (DCt613).
(56) Surplus fund, District of Columbia (DCt621).
(57) Relief and rehabilitation, District of Columbia Workmen's Compensation Act (DCt604).
(58) Inmates' fund, workhouse and reformatory, District of Columbia (DCt605).
(59) Soldiers' Home, permanent fund (8t184).
(60) Chamber Music Auditorium, Library of Congress (0s259).
(61) Bequest of Gertrude Hubbard (0t256).
(62) Puerto Rico special fund (Internal Revenue).
(63) Miscellaneous trust funds, Department of State.
(64) Funds contributed for improvement of (name of river or harbor).
(65) Funds advanced for improvement of (name of river or harbor).
(66) Funds contributed for Indian projects.
(67) Miscellaneous trust funds of Indian tribes.
(68) Ship's stores profits, Navy (7s985).
(69) Completing Surveys within Railroad Land Grants (4t186).
(70) Memorial to Women of World War, Contributions (0c075).
(71) Funds contributed for Memorial to John Ericsson (0s163).
(72) American National Red Cross Building, Contributions (0c426).
(73) Estate of Decedents, Department of State, Trust Fund (1t580).
(74) Funds due Incompetent Beneficiaries, Veterans' Administration (0t852).
(75) To promote the Education of the Blind (principal) (2t092).
(76) Paving Government Road across Fort Sill Military Reservation, Okla. (8c664).
(77) Bequest of William F. Edgar, Museum and Library, office of Surgeon General of the Army (8c504).
(78) Funds Contributed for Flood Control (name of river, harbor, or project).
(79) Matured obligations of the District of Columbia (2t070).
(80), (81) Abolished. June 15, 1943, ch. 125, §§ 1(a), 2(a), 57 Stat. 152, 153, eff. July 1, 1943.
(82) To promote the education of the blind (interest) (2x093).
(83) Soldiers' Home, interest account (8x185).
(84) Post-Vietnam Era Veterans Education Account, Veterans' Administration.

(c)(1) United States Government life insurance fund, Veterans Administration (0t875).
(2) Estates of decreased soldiers, United States Army (8t189).
(3) Teachers Retirement Fund Deductions, District of Columbia (DCt624).
(4) Teachers Retirement Fund, Government Reserves, District of Columbia (DCt627).
(5) Expenses of Smithsonian Institution Trust Fund (principal) (0t596).
(6) Civil Service Retirement and Disability Fund (0t843).
(7) Canal Zone Retirement and Disability Fund (0t850).

(8) Foreign Service Retirement and Disability Fund (1t560).

(June 26, 1934, ch. 756, § 20, 48 Stat. 1233; June 15, 1943, ch. 125, §§ 1(a), 2(a), 57 Stat. 152, 153; Apr. 21, 1976, Pub. L. 94-273, § 2(16), 90 Stat. 375; Oct. 15, 1976, Pub. L. 94-502, title IV, § 407, 90 Stat. 2397.)

REFERENCES IN TEXT

The Longshoremen's and Harbor Workers' Compensation Act, referred to in subsec. (a)(12), is act Mar. 4, 1927, ch. 509, 44 Stat. 1424, as amended, which is classified generally to chapter 18 (§ 901 et seq.) of Title 33, Navigation and Navigable Waters. For complete classification of this Act to the Code, see section 901 of Title 33 and Tables volume.

The International Boundary Commission, United States and Mexico, referred to in subsec. (b)(41), was redesignated the International Boundary and Water Commission, United States and Mexico, by the Water Treaty of 1944.

The National Capital Park and Planning Commission, referred to in subsec. (b)(53), was abolished and its functions transferred to the National Capital Planning Commission by section 9 of act June 6, 1924, ch. 270, as added by act July 19, 1952, ch. 949, § 1, 66 Stat. 790, which enacted section 71h of Title 40, Public Buildings, Property, and Works.

The Rock Creek and Potomac Parkway Commission, referred to in subsec. (b)(54), was abolished and its functions transferred to the Office of National Parks, Buildings, and Reservations, Department of the Interior, by Ex. Ord. No. 6166, § 2, June 10, 1933, set out as a note under section 901 of Title 5, Government Organization and Employees.

The District of Columbia Workmen's Compensation Act, referred to in subsec. (b)(57), is act Aug. 28, 1935, ch. 794, 49 Stat. 946, as amended, which is classified generally to chapter 3 (§ 46-301 et seq.) of Title 46 of the District of Columbia Code, Social Security.

CODIFICATION

Section is also set out in D.C. Code, § 47-110.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-273 substituted "September" for "June".

Subsec. (b)(84). Pub. L. 94-502 added provision for a Post-Vietnam Era Veterans Education Account, Veterans' Administration.

CHANGE OF NAME

The Soldiers' Home, referred to in subsec. (b)(59), (83), was renamed the Soldiers' and Airmen's Home, effective Sept. 7, 1972. See 37 F.R. 23533, Nov. 4, 1972.

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-502 effective Jan. 1, 1977, see section 406 of Pub. L. 94-502, set out as an Effective Date note under section 1601 of Title 38, Veterans' Benefits.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Interior, with certain exceptions, to the Secretary of Interior, with power to delegate, see Reorg. Plan No. 3 of 1950, §§ 1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1262, set out in the Appendix to Title 5, Government Organization and Employees.

EXCEPTION AS TO TRANSFER OF FUNCTIONS

Functions vested by any provision of law in the Comptroller of the Currency, referred to in this section, were not included in the transfer of functions of officers, agencies and employees of the Department of the Treasury to the Secretary of the Treasury, made by Reorg. Plan No. 26 of 1950, § 1, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees.

NAVAL HOSPITAL FUND ABOLISHED

Section 1(a), (b) of act June 15, 1943, provided that: "Effective July 1, 1943, (a) the trust fund, naval hospital fund (48 Stat. 1235(80) (7s815); 31 U.S.C. 725s(a)(80)), is abolished and any unobligated balance remaining therein as of that date shall be covered into the surplus fund of the Treasury; (b) moneys theretofore required by law to be paid into such fund from annual appropriations shall remain to the credit of the appropriation concerned."

NAVY FINES AND FORFEITURES FUND ABOLISHED

Section 2(a), (b) of act June 15, 1943, provided: "Effective July 1, 1943, (a) the trust fund, Navy fines and forfeitures (48 Stat. 1235(81) (7s964); 31 U.S.C. 725s(a)(81)), is abolished, and any unobligated balance remaining therein as of that date shall be covered into the surplus fund of the Treasury; (b) moneys theretofore required by law to be paid into such fund from annual appropriations, and all pay forfeited by law or by the terms of a court-martial sentence, shall remain to the credit of the appropriation concerned."

TRANSFER OF ACCRUED MONEYS IN NAVY FUNDS

Section 3 of act June 15, 1943, provided in part that all moneys accruing to the naval hospital fund (7s815) and navy fines and forfeitures fund (7s984), which were abolished by sections 1 and 2 of said Act, prior to July 1, 1943, but not credited thereto prior to such date, should be covered into the surplus fund of the Treasury.

TRUST FUNDS FOR INDIVIDUAL INDIANS

This section was modified by act June 25, 1936, ch. 814, 49 Stat. 1928, providing that it shall not be applicable to funds held in trust for individual Indians, associations of individual Indians, or for Indian corporations chartered under sections 461, 462, 463, 464, 465, 466 to 470, 471 to 473, 474, 475, 476 to 478, and 479 of Title 25, Indians.

CROSS REFERENCES

Expenditure, notwithstanding this section, of money accruing from commutation of rations and provisions in connection with light vessels and tenders, see section 770 of Title 33, Navigation and Navigable Waters.

General post fund, Veterans Administration, see section 5101 et seq. of Title 38, Veterans' Benefits.

Office of Naval Records and History Fund, see section 7222 of Title 10, Armed Forces.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 725s-1 of this title; title 18 section 4284; title 20 section 225; title 33 section 770; title 38 sections 1632, 3204, 5202, 5220.

§ 725s-1. Indian irrigation projects; deposit of assessments as trust fund; disposition of fund

Effective August 7, 1946, collections made from water users on each Indian irrigation project on account of assessments levied to meet the cost of operating and maintaining such project shall be deposited into the Treasury for credit to a trust-fund account pursuant to section 725s of this title, and shall be available for

expenditure in carrying out the purposes for which collected.

(Aug. 7, 1946, ch. 802, § 1, 60 Stat. 895.)

CODIFICATION

Section was not enacted as part of act June 26, 1934, ch. 756, 48 Stat. 1224, known as the Permanent Appropriation Repeal Act, 1934, which comprises this subchapter.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 725s-2 of this title.

§ 725s-2. Amounts creditable to fund

There shall be credited to each trust-fund account established under section 725s-1 of this title the excess, if any, of (1) the unexpended balance of any repealed special fund appropriation to which operation and maintenance collections were credited prior to July 1, 1935, and (2) the amount of receipts covered into the Treasury pursuant to section 725c of this title, over expenditures from appropriations provided for the operation and maintenance of the irrigation project from which such unexpended balance or receipts were derived, and the amount so credited shall be subject to expenditure as prescribed in section 725s-1 of this title.

(Aug. 7, 1946, ch. 802, § 2, 60 Stat. 895.)

CODIFICATION

Section was not enacted as part of act June 26, 1934, ch. 756, 48 Stat. 1224, known as the Permanent Appropriation Repeal Act, 1934, which comprises this subchapter.

§ 725s-3. Appropriation and disposition of power revenues

Revenues collected on and after August 7, 1946 from power operations on each Indian irrigation project and deposited into the Treasury for credit to miscellaneous receipts pursuant to section 725c of this title, or pursuant to other provisions of law, are authorized to be appropriated annually, in specific or in indefinite amounts, equal to the collections so credited, for the following purposes in connection with the respective projects from which such revenues are derived: (1) Payment of the expenses of operating and maintaining the power system; (2) creation and maintenance of reserve funds to be available for making repairs and replacements to, defraying emergency expenses for, and insuring continuous operation of the power system, the fund for each project to be maintained at such level, within limits set by the Director of the Office of Management and Budget, as may from time to time be prescribed by the Secretary of the Interior; (3) amortization, in accordance with the repayment provisions of the applicable statutes or contracts, of construction costs allocated to be returned from power revenues; and (4) payment of other expenses and obligations chargeable to power revenues to the extent required or permitted by law.

(Aug. 7, 1946, ch. 802, § 3, 60 Stat. 895; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

CODIFICATION

Section was not enacted as part of act June 26, 1934, ch. 756, 48 Stat. 1224, known as the Permanent Appropriation Repeal Act, 1934, which comprises this subchapter.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget.

§ 725s-4. Commissary Funds, Federal Prisons; acceptance of gifts and bequests; exemption from tax

The Attorney General may accept gifts or bequests of money for credit to the "Commissary Funds, Federal Prisons", which gifts or bequests, for the purpose of Federal income, estate and gift taxes, shall be deemed to be gifts or bequests to or for the use of the United States.

(May 15, 1952, ch. 289, § 2, 66 Stat. 72; July 9, 1952, ch. 600, 66 Stat. 479.)

CODIFICATION

Section was not enacted as part of act June 26, 1934, ch. 756, 48 Stat. 1224, known as the Permanent Appropriation Repeal Act, 1934, which comprises this subchapter.

AMENDMENTS

1952—Act July 9, 1952, substituted "estate" for "State" to correct a clerical error.

CROSS REFERENCES

Use of Commissary Funds, Federal Prisons, by Attorney General to assist Federal prisoners in their rehabilitation, see section 4284 of Title 18, Crimes and Criminal Procedure.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 26 sections 170, 2055.

§ 725t. Repealed. July 11, 1947, ch. 222, § 4(a), 61 Stat. 309

Section, act June 26, 1934, ch. 756, § 21, 48 Stat. 1235, related to time of payment of checks drawn on Treasurer of United States and deposit of amount of unpaid checks, and is now covered by sections 132 and 134 of this title.

EFFECTIVE DATE OF REPEAL

Section 5 of act July 11, 1947, ch. 222, 61 Stat. 308, provided in part that repeal of this section should take effect on July 1, 1947.

§ 725u. Omitted

CODIFICATION

Section, act June 26, 1934, ch. 756, § 22, 48 Stat. 1236, repealed so much of section 843 of Title 43, Public Lands, as authorized Governors of States therein named to advance money for survey of certain townships and was omitted from the Code as executed.

§ 725v. Moneys in registry of any United States courts; disposition; disposition of all fees and other collections; exceptions

(a) Moneys in, or payable into, the registry of any United States court, in the discretion of

the court, may be deposited in official checking accounts with the Treasurer of the United States, subject to disbursement on order approved by the court.

(b) All fees and other collections other than moneys referred to in subsection (a) of this section, received by clerks of the United States courts and United States marshals shall be deposited in official checking accounts with the Treasurer of the United States, subject to disbursement by such clerks and marshals. At the close of each accounting period the earned portions of such fees and collections accruing to the United States shall be deposited into the Treasury of the United States to the credit of the appropriate receipt accounts. The provisions of this subsection shall not apply in the Territory of Alaska, or in the Virgin Islands.

(June 26, 1934, ch. 756, § 23, 48 Stat. 1236; Dec. 21, 1944, ch. 631, § 1, 58 Stat. 844.)

AMENDMENTS

1944—Subsec. (b). Act Dec. 21, 1944, added subsec. (b).

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

ADMISSION OF ALASKA AS STATE

Admission of Alaska into the Union was accomplished Jan. 3, 1959, upon issuance of Proc. No. 3269, Jan. 3, 1959, 24 F.R. 81, 73 Stat. c16, as required by sections 1 and 8(c) of Pub. L. 85-508, July 7, 1958, 72 Stat. 339, set out as notes preceding section 21 of Title 48, Territories and Insular Possessions.

FEDERAL RULES OF CIVIL PROCEDURE

Deposit in court, see Rule 67, Title 28, Appendix, Judiciary and Judicial Procedure.

§ 725w. Survey and report of funds in official custody of officers and employees for which no accounting is rendered

The Comptroller General of the United States shall cause a survey to be made of funds on the books of the Government and also funds in the official custody of officers and employees of the United States, in which the Government is financially concerned, for which no accounting is rendered to the General Accounting Office; and he shall submit to the Congress annually, in a special report, his recommendations for such changes in existing law relating thereto as, in his judgment, may be in the public interest.

(June 26, 1934, ch. 756, § 24, 48 Stat. 1236; Aug. 30, 1954, ch. 1076, § 1(31), 68 Stat. 968.)

AMENDMENTS

1954—Act Aug. 30, 1954, eliminated provision that the Comptroller General should also survey and report to Congress annually with respect to inactive and permanent appropriations, together with his recommendations for changes in existing law relating thereto.

§ 725x. Existing authorizations unaffected

The provisions of this subchapter shall not be construed to alter or amend any existing authorization for an appropriation.

(June 26, 1934, ch. 756, § 25, 48 Stat. 1236.)

REFERENCES IN TEXT

This subchapter, referred to in text, read in the original "this Act" meaning act June 26, 1934, ch. 756, 48 Stat. 1224, which enacted this subchapter, section 109 of former Title 14, Coast Guard, section 514 of Title 16, Conservation, section 694 of Title 21, Food and Drugs, sections 229 and 230 of former Title 38, Pensions, Bonuses, and Veterans' Relief, and section 863 of Title 43, Public Lands. For complete classification of this Act to the Code, see section 725z of this title and Tables volume.

Section 109 of former title 14 was repealed and reenacted as sections 92(d) and 93(h), (i) of Title 14 by act Aug. 4, 1949, ch. 393, 63 Stat. 496, section 1 of which enacted Title 14, Coast Guard.

§ 725y. Repeal of inconsistent provisions

All Acts and/or parts of Acts inconsistent or in conflict with the provisions of this subchapter are repealed to the extent of such inconsistency or conflict.

(June 26, 1934, ch. 756, § 26, 48 Stat. 1236.)

REFERENCES IN TEXT

This subchapter, referred to in text, read in the original "this Act" meaning act June 26, 1934, ch. 756, 48 Stat. 1224, which enacted this subchapter, section 109 of former Title 14, Coast Guard, section 514 of Title 16, Conservation, section 694 of Title 21, Food and Drugs, sections 229 and 230 of former Title 38, Pensions, Bonuses, and Veterans' Relief, and section 863 of Title 43, Public Lands. For complete classification of this Act to the Code, see section 725z of this title and Tables volume.

Section 109 of former title 14 was repealed and reenacted as sections 92(d) and 93(h), (i) of Title 14 by act Aug. 4, 1949, ch. 393, 63 Stat. 496, section 1 of which enacted Title 14, Coast Guard.

§ 725z. Short title

The short title of this subchapter shall be the "Permanent Appropriation Repeal Act, 1934."

(June 26, 1934, ch. 756, § 27, 48 Stat. 1236.)

REFERENCES IN TEXT

This subchapter, referred to in text, read in the original "this Act" meaning act June 26, 1934, ch. 756, 48 Stat. 1224, which enacted this subchapter, section 109 of former Title 14, Coast Guard, section 514 of Title 16, Conservation, section 694 of Title 21, Food and Drugs, sections 229 and 230 of former Title 38, Pensions, Bonuses, and Veterans' Relief, and section 863 of Title 43, Public Lands. For complete classification of this Act to the Code, see section 725z of this title and Tables volume.

Section 109 of former title 14 was repealed and reenacted as sections 92(d) and 93(h), (i) of Title 14 by act Aug. 4, 1949, ch. 393, 63 Stat. 496, section 1 of which enacted Title 14, Coast Guard.

CHAPTER 12—THE PUBLIC DEBT

SUBCHAPTER I—GENERAL PROVISIONS

Sec.
731. Payment in coin.
732. Interest; payment.
733. Anticipation of payment of interest.
734. Purchase of gold.
734a, 734b. Repealed.
734c. Omitted.

Sec.
735 to 738. Repealed.
738a. Relief to owners of securities on account of loss, theft, destruction, mutilation, or defacement.
(a) Authorization of Secretary of Treasury; regulations.
(b) Bond of indemnity.
(c) Conditions for relief.
(d) Definition of "security".
739. Exchange of coupon for registered bonds.
740. Credit to officers for stolen notes.
741. Purchase or redemption of bonds.
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SUBCHAPTER II—OBLIGATIONS OF FOREIGN GOVERNMENTS

801. Conversion into obligations bearing higher interest rate; sale of obligations; redemption of United States bonds.
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803. Maturity of obligations of foreign governments.
804. Payment before maturity or sale of obligations of foreign governments.
804a to 809. Repealed.

§ 731. Payment in coin

The faith of the United States is solemnly pledged to the payment in coin or its equivalent of all the obligations of the United States not bearing interest, known as United States notes, and of all the interest-bearing obligations of the United States, except in cases where the law authorizing the issue of any such obligations has expressly provided that the same may be paid in lawful money or other currency than gold and silver. But none of the interest-bearing obligations not already due shall be redeemed or paid before maturity, unless at such time United States notes are convertible into coin at the option of the holder, or unless at such time bonds of the United States bearing a lower rate of interest than the bonds to be redeemed can be sold at par in coin.

(R.S. § 3693.)

Codification

R.S. § 3693 is from act Mar. 18, 1869, ch. 1, 16 Stat. 1.

Cross References

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

Redemption of currency in gold forbidden, see section 408a of this title.

Title to all gold and bullion transferred to United States, see section 441 of this title.

§ 732. Interest; payment

The Secretary of the Treasury shall cause to be paid, out of any money in the Treasury not otherwise appropriated, any interest falling due, or accruing, on any portion of the public debt authorized by law.

(R.S. § 3698.)

Codification

R.S. § 3698 is from act Feb. 9, 1847, ch. 7, 9 Stat. 123.

§ 733. Anticipation of payment of interest

The Secretary of the Treasury may anticipate the payment of interest on the public debt, by a period not exceeding one year, from time to time, either with or without a rebate of interest upon the coupons, as to him may seem expedient; and he may sell gold in any amounts, at home or abroad, in such manner and at such rates and upon such terms and conditions as he may deem most advantageous to the public interest, and the proceeds of any gold so sold shall be covered into the general fund of the Treasury: *Provided, however,* That the Secretary of the Treasury may sell the gold which is required to be maintained as a reserve or as security for currency issued by the United States, only to the extent necessary to maintain such currency at a parity with the gold dollar.

(R.S. § 3699; Jan. 30, 1934, ch. 6, § 9, 48 Stat. 341.)

Codification

R.S. § 3699 is from Res. Mar. 17, 1864, No. 20, 13 Stat. 404.

Repeals

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

Section Referred to in Other Sections

This section is referred to in sections 440, 444, 445, 446, 822b of this title.

§ 734. Purchase of gold

With the approval of the President, the Secretary of the Treasury may purchase gold in any amounts, at home or abroad, with any direct obligations, coin, or currency of the United States, authorized by law, or with any funds in the Treasury not otherwise appropriated, at such rates and upon such terms and conditions as he may deem most advantageous to the public interest; any provision of law relating to the maintenance of parity, or limiting the purposes for which any of such obligations, coin, or currency, may be issued, or requiring any such obligations to be offered as a popular loan or on a competitive basis, or to be offered or issued at not less than par, to the contrary notwithstanding. All gold so purchased shall be included as an asset of the general fund of the Treasury.

(R.S. § 3700; Jan. 30, 1934, ch. 6, § 8, 48 Stat. 341.)

CODIFICATION

R.S. § 3700 is from act Mar. 17, 1862, ch. 45, § 1, 12 Stat. 370.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 822b of this title.

§§ 734a, 734b. Repealed. Pub. L. 88-36, title I, § 1, June 4, 1963, 77 Stat. 54

Section 734a, act June 19, 1934, ch. 674, § 3, 48 Stat. 1178, provided for the purchase of silver.

Section 734b, act June 19, 1934, ch. 674, § 4, 48 Stat. 1178 provided for the sale of silver.

§ 734c. Omitted

CODIFICATION

Section, act July 12, 1943, ch. 223, § 1, 57 Stat. 520, which related to selling or leasing of Government owned silver for a period not longer than six months after cessation of hostilities, terminated on Dec. 31, 1945, by the provisions of section 2 of said act July 12, 1943, as amended Dec. 20, 1944, ch. 624, 58 Stat. 837.

The period of the leases authorized by said act July 12, 1943, terminated on July 1, 1947, under the provisions of Proc. No. 2714, 12 F.R. 1, which proclaimed cessation of hostilities of World War II at 12 o'clock noon, Dec. 31, 1946. Proc. No. 2714 is set out as a note preceding section 1 of Appendix to Title 50, War and National Defense.

§§ 735 to 738. Repealed. July 8, 1937, ch. 444, § 8(e), 50 Stat. 482

Section 735, R.S. § 3702; act Apr. 9, 1934, ch. 105, 48 Stat. 571, related to payment for lost or destroyed bonds.

Section 736, R.S. § 3703, related to the filing of an indemnity bond to save harmless the United States from claims upon destroyed or defaced bonds.

Section 737, R.S. § 3704 related to the issuance of duplicate bonds for lost or destroyed bonds.

Section 738, R.S. § 3705, related to the exchange of registered bonds for coupon bonds.

EFFECTIVE DATE OF REPEAL

Section 11 of act July 8, 1937, provided that the repeal of these sections was to become effective on July 1, 1937.

§ 738a. Relief to owners of securities on account of loss, theft, destruction, mutilation, or defacement

(a) Authorization of Secretary of Treasury; regulations

Under such regulations as he may deem necessary for the administration of this section, the Secretary of the Treasury is authorized to grant relief on account of the loss, theft, destruction, mutilation, or defacement of any security identified by number and description.

(b) Bond of indemnity

A bond of indemnity shall be required as a condition of relief, whether before, at, or after maturity, on account of any security payable to bearer or so assigned as to become, in effect, payable to bearer which is not clearly proven to have been destroyed. The bond of indemnity shall be in such form and amount and with such surety, sureties, or security as the Secretary of the Treasury shall require.

(c) Conditions for relief

No relief shall be granted on account of interest coupons claimed to have been attached to a security unless the Secretary is satisfied that such coupons have not been paid and are in fact destroyed or will not become the basis of a valid claim against the United States.

(d) Definition of "security"

The term "security" means any direct obligation of the United States issued pursuant to law for valuable consideration, including bonds, notes, certificates of indebtedness, and Treasury bills, and interim certificates issued for any such security.

(July 8, 1937, ch. 444, § 8(a)-(d), 50 Stat. 481; Aug. 10, 1939, ch. 665, § 4, 53 Stat. 1359; Nov. 8, 1945, ch. 453, title I, § 153, 59 Stat. 574; May 27, 1971, Pub. L. 92-19, 85 Stat. 74.)

AMENDMENTS

1971—Subsec. (a). Pub. L. 92-19, in revising the provisions, substituted former subsec. (d) provisions empowering Secretary of Treasury to make necessary rules and regulations for administration of section and authorization for granting relief on account of loss, theft, destruction, mutilation, or defacement of any security identified by number and description for former provisions authorizing relief prior to maturity where bearer securities are clearly proven to have been destroyed, and where there is probability of loss or theft granting of relief only after maturity and upon a finding that sufficient time has elapsed as would indicate that the securities have been destroyed or irretrievably lost, are not held by any person as his own property, and will never become the basis of a valid claim against the United States, the latter provision now covered in subsec. (c) of this section.

Subsec. (b). Pub. L. 92-19, in revising the provisions, made it clear that indemnity bond is required whether relief is provided before, at, or after maturity, and deleted provision excepting certain classes of cases from the requirement of an indemnity bond where not essential in public interest, namely, where loss, theft, destruction, etc. occurred without fault of owner; where substantially entire security is surrendered and any missing portion is insufficient to form basis of a valid claim against the United States; where the security is transferable only by operation of law; and where owner of the security is the Federal Government or official, State or local government, Federal Government corporation, foreign government, or Federal Reserve bank.

Subsec. (c). Pub. L. 92-19 substituted provision requiring as condition for relief on account of interest coupons claimed to have been attached to a security that the Secretary of Treasury be satisfied that such coupons have not been paid and are in fact destroyed or will not become the basis of a valid claim against the United States, formerly constituting last proviso of former subsec. (a), for definition of "interest-bearing security of the United States" or "security" as meaning any direct obligation of the United States issued pursuant to law for valuable consideration and which by its terms bears interest, or is issued on a discount basis and includes bonds, notes, certificates of indebtedness, and Treasury bills, and interim certificates issued for any such security and also meaning any bond issued under section 780 of Title 26, I.R.C. 1939, provision now covered in subsec. (d) of this section.

Subsec. (d). Pub. L. 92-19 substituted definition of "security", formerly included in former subsec. (c) defining "interest-bearing security of the United States" or "security" for former provision empowering Secretary of Treasury to make rules and regulations for administration of section, now incorporated in subsec. (a) of this section.

1945—Subsec. (c). Act Nov. 8, 1945, added "and also means any bond issued under section 780 of title 26".
1939—Subsec. (b)(4). Act Aug. 10, 1939 amended subsec. (b)(4) generally.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 528 of this title; title 40 sections 722, 726, 728, 729.

§ 739. Exchange of coupon for registered bonds

The Secretary of the Treasury is authorized to issue, upon such terms and under such regulations as he may from time to time prescribe, registered bonds in exchange for and in lieu of any coupon bonds which have been or may be lawfully issued; such registered bonds to be similar in all respects to the registered bonds issued under the Acts authorizing the issue of the coupon bonds offered for exchange.

(R.S. § 3706.)

CODIFICATION

R.S. § 3706 is from act June 30, 1864, ch. 172, § 7, 13 Stat. 220.

§ 740. Credit to officers for stolen notes

When any officer or agent duly authorized to receive, redeem, or cancel any Treasury notes issued by authority of law, shall receive, or pay, any Treasury note which has been previously received or redeemed by any officer or agent having authority to receive or redeem such note, and which has subsequently thereto been purloined and put into circulation, the Secretary of the Treasury, upon full and satisfactory proof that the same has been received or paid in good faith, and in the exercise of ordinary prudence, may allow a credit for the amount of such note, to the officer or agent so receiving or paying the same.

(R.S. § 3707.)

CODIFICATION

R.S. § 3707 is from act Aug. 10, 1846, ch. 180, § 2, 9 Stat. 107.

§ 741. Purchase or redemption of bonds

The Secretary of the Treasury may at any time apply the surplus money in the Treasury not otherwise appropriated, or so much thereof as he may consider proper, to the purchase or redemption of the United States bonds: *Provided*, That the bonds so purchased or redeemed shall constitute no part of the sinking fund, but shall be canceled.

(Mar. 3, 1881, ch. 133, § 2, 21 Stat. 457.)

§ 741a. Sale and disposition of bonds, notes, and other securities

(a) Notwithstanding the provisions of section 302 of title 40, the Secretary of the Treasury is authorized to sell, exchange, or otherwise dispose of any bonds, notes, or other securities, acquired by him on behalf of the United States under judicial process or otherwise, or delivered to him by an executive department or agency of the United States for disposal, or to enter into arrangements for the extension of the maturity thereof, in such manner, in such amounts, at such prices, for cash, securities, or other property, or any combination thereof, and upon such terms and conditions as he may deem advisable and in the public interest. No such bonds, notes, or other securities of any single issuer having at the date of disposal an aggregate face or par value, or in the case of no-par stock an aggregate stated or book value, in excess of $1,000,000, which may be held by the Secretary of the Treasury at any one time, shall be sold or otherwise disposed of under the authority of this section.

(b) Nothing contained in this section shall be construed to supersede or impair any authority otherwise granted to any officer or executive department or agency of the United States to sell, exchange, or otherwise dispose of any bonds, notes, or other securities, acquired by the United States under judicial process or otherwise.

(Apr. 3, 1945, ch. 51, § 5, 59 Stat. 48.)

REFERENCES IN TEXT

Section 302 of title 40, referred to in the text, was repealed by act Oct. 31, 1951, ch. 654, § 1(95), 65 Stat. 705, and is now covered by sections 483 and 484 of Title 40, Public Buildings, Property, and Works.

§ 742. Exemption from taxation

Except as otherwise provided by law, all stocks, bonds, Treasury notes, and other obligations of the United States, shall be exempt from taxation by or under State or municipal or local authority. This exemption extends to every form of taxation that would require that either the obligations or the interest thereon, or both, be considered, directly or indirectly, in the computation of the tax, except nondiscriminatory franchise or other nonproperty taxes in lieu thereof imposed on corporations and except estate taxes or inheritance taxes.

(R.S. § 3701; Sept. 22, 1959, Pub. L. 86-346, title I, § 105(a), 73 Stat. 622.)

CODIFICATION

R.S. § 3701 is from acts Feb. 25, 1862, ch. 33, § 2, 12 Stat. 346; Mar. 3, 1863, ch. 73, § 1, 12 Stat. 710; Mar. 3, 1864, ch. 17, § 1, 13 Stat. 13; June 30, 1864, ch. 172, § 1, 13 Stat. 218; Jan. 28, 1865, ch. 22, § 1, 13 Stat. 425; Mar. 3, 1865, ch. 77, § 2, 13 Stat. 469; July 14, 1870, ch. 256, § 1, 16 Stat. 272.

"Except as otherwise provided by law," was inserted by the Revisers in the 1926 general revision of the Code.

AMENDMENTS

1959—Pub. L. 86-346 added second sentence.

CROSS REFERENCES

State taxation of circulating notes of national banking associations and United States legal tender notes and other notes and certificates of the United States, see section 425 of this title.

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§ 742a. Application of other laws

(a) Exemption from taxation under Internal Revenue Code; exceptions

Interest upon obligations, and dividends, earnings, or other income from shares, certificates, stock, or other evidences of ownership, and gain from the sale or other disposition of such obligations and evidences of ownership

issued on or after March 28, 1942, by the United States or any agency or instrumentality thereof shall not have any exemption, as such, and loss from the sale or other disposition of such obligations or evidences of ownership shall not have any special treatment, as such, except as provided under the Internal Revenue Code of 1954; except that any such obligations which the United States Maritime Commission or the Federal Housing Administration had, prior to March 1, 1941, contracted to issue at a future date, shall when issued bear such tax-exemption privileges as were, at the time of such contract, provided in the law authorizing their issuance. For the purposes of this subsection a Territory, a possession of the United States, and the District of Columbia, and any political subdivision thereof, and any agency or instrumentality of any one or more of the foregoing, shall not be considered as an agency or instrumentality of the United States.

(b) Provisions of this section as amendatory and supplementary to other provisions

The provisions of this section shall, with respect to such obligations and evidences of ownership, be considered as amendatory of and supplementary to the respective Acts or parts of Acts authorizing the issuance of such obligations and evidences of ownership, as amended and supplemented.

(c) Amendment or repeal of provisions of the Revenue Act of 1941

Nothing contained herein shall be construed to amend or repeal sections 114 and 115 of the Revenue Act of 1941.

(Feb. 19, 1941, ch. 7, § 4, 55 Stat. 9; Mar. 28, 1942, ch. 205, § 6, 56 Stat. 190; June 25, 1947, ch. 147, 61 Stat. 180; Sept. 22, 1959, Pub. L. 86-346, title II, § 202, 73 Stat. 624.)

REFERENCES IN TEXT

The Internal Revenue Code of 1954, referred to in subsec. (a), is classified to Title 26, Internal Revenue Code.

Sections 114 and 115 of the Revenue Act of 1941, referred to in subsec. (c), mean sections 114 and 115 of act Sept. 20, 1941, ch. 412, 55 Stat. 687, which amended sections 42 and 117(a)(1), respectively, of the Internal Revenue Code of 1939, which were repealed by section 7851 of the Internal Revenue Code of 1954. Section 42 is now covered by sections 451 and 454 of Title 26, Internal Revenue Code. Section 117 is now covered by sections 1221 and 1222 of Title 26.

AMENDMENTS

1959—Subsec. (a). Pub. L. 86-346 substituted "except as provided under the Internal Revenue Code of 1954" for "under the Internal Revenue Code, or laws amendatory or supplementary thereto".

1947—Subsec. (a). Act June 25, 1947, substituted "the Internal Revenue Code, or laws amendatory or supplementary thereto" for "Federal tax acts now or hereafter enacted", to eliminate any doubt as to the intended scope of taxability of Federal securities.

1942—Act Mar. 28, 1942, amended section generally. Prior thereto, section had consisted of subsecs. (a) and (b) only.

EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by Pub. L. 86-346 effective for taxable years ending after Sept. 22, 1959, see section 203 of Pub. L. 86-346, set out as an Effective Date note under section 1037 of Title 26, Internal Revenue Code.

TRANSFER OF FUNCTIONS

All executive and administrative functions of the Maritime Commission were transferred to the Chairman of the Maritime Commission by Reorg. Plan No. 6 eff. Aug. 20, 1949, 14 F.R. 5228, 63 Stat. 1069, set out in the Appendix to Title 5.

Reorg. Plan No. 21 of 1950, eff. May 24, 1950, 15 F.R. 3178, 64 Stat. 1273, set out in the Appendix to Title 5, Government Organization and Employees, abolished the United States Maritime Commission and transferred part of its functions and part of the functions of its Chairman to the Federal Maritime Board and the Chairman thereof, such Board having been created by that Plan as an agency within the Department of Commerce with an independent status in some respects, and transferred the remainder of such Commission's functions and the functions of its Chairman to the Secretary of Commerce, with power vested in the Secretary to authorize their performance by the Maritime Administrator, the head of the Maritime Administration, which likewise was established by the Plan in the Department of Commerce with the provision that the chairman of said Federal Maritime Board should, ex officio, be such Administrator.

Reorg. Plan No. 7 of 1961, eff. Aug. 12, 1961, 26 F.R. 7315, 75 Stat. 810, set out in the Appendix to Title 5, established the Federal Maritime Commission and abolished the Federal Maritime Board, including the offices of the members thereof, and transferred functions of the Federal Maritime Board either to the Federal Maritime Commission or to the Secretary of Commerce.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 12 sections 2055, 2079, 2098, 2134.

§ 743. Panama Canal bonds to have rights and privileges of other bonds

The 2-percent bonds of the United States authorized by section 8 of the Act of June 28, 1902, chapter 1302, 32 Stat. 484, shall have all the rights and privileges accorded by law to other 2-percent bonds of the United States.

(Dec. 21, 1905, ch. 3, § 1, 34 Stat. 5.)

REFERENCES IN TEXT

Section 8 of act June 28, 1902, referred to in text, is set out in the Codification note under section 744 of this title.

CODIFICATION

Section embraces part of the first section of an Act supplemental to the Panama Canal Act of 1902. The rest of the section was classified to former section 543 of Title 12, Banks and Banking. Sections 2 and 3 of the Act were temporary.

CROSS REFERENCES

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 16 section 831n.

§ 744. Redemption, payment, and exemption from taxes of Panama Canal bonds

Bonds issued under authority of section 8 of the Act of June 28, 1902 (chapter 1302, Thirty-second Statutes, page 484), shall be redeemable in gold coin at the pleasure of the United States after 10 years from the date of their

issue, and payable 30 years from such date, and bear interest payable quarterly in legal tender coin or currency at the rate of 2 per centum per annum; and such bonds shall be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority.

(June 28, 1902, ch. 1302, § 8, 32 Stat. 484; June 5, 1933, ch. 48, § 1, 48 Stat. 113.)

REFERENCES IN TEXT

Section 8 of act June 28, 1902, referred to in text, is set out in the Codification note below.

CODIFICATION

The words "legal tender coin or currency" were substituted for "gold coin" on authority of act June 5, 1933, ch. 48, § 1, 48 Stat. 113, classified to section 463 of this title, which prohibits payment of obligations in gold.

Section is part of section 8 of the Panama Canal Act of 1902, which, prior to its incorporation into the Code, read as follows: "The Secretary of the Treasury is hereby authorized to borrow on the credit of the United States from time to time, as the proceeds may be required to defray expenditures authorized by this Act (such proceeds when received to be used only for the purpose of meeting such expenditures), the sum of one hundred and thirty million dollars, or so much thereof as may be necessary, and to prepare and issue therefor coupon or registered bonds of the United States in such form as he may prescribe, and in denominations of twenty dollars or some multiple of that sum, redeemable in gold coin at the pleasure of the United States after ten years from the date of their issue, and payable thirty years from such date, and bearing interest payable quarterly in gold coin at the rate of two per centum per annum; and the bonds herein authorized shall be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority: *Provided*, That said bonds may be disposed of by the Secretary of the Treasury at not less than par, under such regulations as he may prescribe, giving to all citizens of the United States an equal opportunity to subscribe therefor, but no commissions shall be allowed or paid thereon; and a sum not exceeding one-tenth of one per centum of the amount of the bonds herein authorized is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expense of preparing, advertising, and issuing the same."

A loan of an additional sum for the same purpose, and the issue of 3 percent bonds therefor, were authorized, and the authority contained in section 8 of the act of 1902, for the issue of 2 percent bonds was repealed by act Aug. 5, 1909, ch. 6, § 39, set out in the Codification note under section 745 of this title.

Other provisions of section 8 of the act of 1902, not carried into the Code, as well as other sections of the act, were omitted as temporary and executed.

Act July 1, 1916, ch. 209, § 1, 39 Stat. 334, as amended by act June 12, 1917, ch. 27, § 1, 40 Stat. 178, provided that expenditures from appropriations for the construction of the Panama Canal, including any portion of such appropriations used for purposes therein specified might be paid from or reimbursed to the Treasury out of proceeds of bonds authorized by act June 28, 1902, § 8, and act Aug. 5, 1909, § 39. This provision was omitted as temporary and executed.

CROSS REFERENCES

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§ 745. Payment, interest, and exemption from taxes of Panama Canal bonds

Bonds issued under authority of section 39 of the Act of August 5, 1909 (chapter 6, Thirty-six Statutes, page 117), shall be payable at such times within fifty years after the date of issue as the Secretary of the Treasury, in his discretion, may deem advisable, and bear interest payable quarterly in legal tender coin or currency at a rate not exceeding 3 per centum per annum; and such bonds shall be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority.

(Aug. 5, 1909, ch. 6, § 39, 36 Stat. 117; June 3, 1916, ch. 134, § 124, 39 Stat. 215; Sept. 7, 1916, ch. 451, § 13, 39 Stat. 732; Mar. 3, 1917, ch. 159, § 400, 39 Stat. 1002; Apr. 24, 1917, ch. 4, § 4, 40 Stat. 36; Sept. 24, 1917, ch. 56, § 11, 40 Stat. 292; June 5, 1933, ch. 48, § 1, 48 Stat. 113.)

REFERENCES IN TEXT

Section 39 of act Aug. 5, 1909, referred to in text, is set out in the Codification note below.

CODIFICATION

The words "legal tender coin or currency" were substituted for "gold coin" in this section on authority of act June 5, 1933, ch. 48, § 1, 48 Stat. 113, classified to section 463 of this title, which prohibits payment of obligations in gold.

This section is part of section 39 of the Payne-Aldrich Tariff Act of 1909 which, prior to its incorporation into the Code, read as follows: "The Secretary of the Treasury is hereby authorized to borrow on the credit of the United States from time to time, as the proceeds may be required to defray expenditures on account of the Panama Canal and to reimburse the Treasury for such expenditures already made and not covered by previous issues of bonds, the sum of two hundred and ninety million five hundred and sixty-nine thousand dollars (which sum together with the eighty-four million six hundred and thirty-one thousand nine hundred dollars already borrowed upon issues of two per cent, bonds under section eight of the Act of June twenty-eighth, nineteen hundred and two, equals the estimate of the Isthmian Canal Commission to cover the entire cost of the Canal from its inception to its completion), and to prepare and issue therefor coupon or registered bonds of the United States in such form as he may prescribe, and in denominations of one hundred dollars, five hundred dollars, and one thousand dollars, payable fifty years from the date of issue, and bearing interest payable quarterly in gold coin at a rate not exceeding three per centum per annum; and the bonds herein authorized shall be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority: Provided, That said bonds may be disposed of by the Secretary of the Treasury at not less than par, under such regulations as he may prescribe, giving to all citizens of the United States an equal opportunity to subscribe therefor, but no commissions shall be allowed or paid thereon; and a sum not exceeding one-tenth of one per centum of the amount of the bonds herein authorized is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expenses of preparing, advertising, and issuing the same; and the authority contained in section eight of the Act of June twenty-eighth nineteen hundred and two, for the issue of bonds bearing interest at two per centum per annum, is hereby repealed."

CROSS REFERENCES

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 7 sections 903, 1032.

§ 746. Payment, interest, exemptions from taxes, etc., of First Liberty bonds

Bonds issued under section 1 of the First Liberty Bond Act (Act of April 24, 1917, chapter 4, section 1, Fortieth Statutes, page 35), shall be subject to the terms and conditions of issue, conversion, redemption, maturities, payment, and rate and time of payment of interest, not exceeding 3½ per centum per annum, as the Secretary of the Treasury has prescribed. The principal and interest thereof shall be payable in United States legal tender coin or currency of the present standard of value and shall be exempt, both as to principal and interest, from all taxation, except estate or inheritance taxes, imposed by authority of the United States, or its possessions, or by any State or local taxing authority; but such bonds shall not bear the circulation privilege.

(Apr. 24, 1917, ch. 4, § 1, 40 Stat. 35; June 5, 1933, ch. 48, § 1, 48 Stat. 113.)

REFERENCES IN TEXT

Section 1 of the First Liberty Bond Act, referred to in text, is set out in the Codification note below.

CODIFICATION

The words "legal tender coin or currency" were substituted for "gold coin" in this section on authority of act June 5, 1933, ch. 48, § 1, 48 Stat. 113, classified to section 463 of this title, which prohibits payment of obligations in gold.

Section is part of the first section of the First Liberty Bond Act of Apr. 24, 1917, which, prior to its incorporation into the Code, read as follows: "The Secretary of the Treasury with the approval of the President, is hereby authorized to borrow, from time to time, on the credit of the United States for the purposes of this Act, and to meet expenditures authorized for the national security and defense and other public purposes authorized by law not exceeding in the aggregate $5,000,000,000 exclusive of the sums authorized by section four of this Act, and to issue therefor bonds of the United States.

"The bonds herein authorized shall be in such form and subject to such terms and conditions of issue, conversion, redemption, maturities, payment, and rate and time of payment of interest, not exceeding three and one-half per centum per annum, as the Secretary of the Treasury may prescribe. The principal and interest thereof shall be payable in United States gold coin of the present standard of value and shall be exempt, both as to principal and interest, from all taxation, except estate or inheritance taxes, imposed by authority of the United States, or its possessions, or by any State or local taxing authority; but such bonds shall not bear the circulation privilege.

"The bonds herein authorized shall first be offered at not less than par as a popular loan, under such regulations prescribed by the Secretary of the Treasury as will give all citizens of the United States an equal opportunity to participate therein; and any portion of the bonds so offered and not subscribed for may be otherwise disposed of at not less than par by the Secretary of the Treasury; but no commissions shall be allowed or paid on any bonds issued under authority of this Act."

Those of the provisions of that section as were not carried into the Code, were omitted as temporary and executed, or as superseded by section 1 of the Second Liberty Bond Act of Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended, which provided that of the bonds therein authorized, $3,063,945,460, should be in lieu of that amount of unissued bonds authorized by sections 1 and 4 of the act of Apr. 24, 1917, and section 11 of the Second Liberty Bond Act which provided that bonds should not be issued under the authority of section 1 of act Apr. 24, 1917.

Section 2 of act Apr. 24, 1917, ch. 4, provided for the purchase from foreign governments engaged in war with the enemies of the United States of obligations of such governments, and for the making of arrangements for establishing credits for, and purchasing obligations of, such governments. The authority thereby conferred was to cease upon the termination of the war with Germany.

Section 5 was omitted from the Code as temporary and executed. It read as follows: "Any series of bonds issued, under authority of sections one and four of this Act may, under such terms and conditions as the Secretary of the Treasury may prescribe, be convertible into bonds bearing a higher rate of interest than the rate at which the same were issued if any subsequent series of bonds shall be issued at a higher rate of interest before the termination of the war between the United States and the Imperial German Government, the date of such termination to be fixed by a proclamation of the President of the United States."

The other sections of the act are set out wholly or in part in sections 745, 755, 755a, 759, 764, 768, 774, and 804 of this title.

CROSS REFERENCES

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§ 747. Repealed. Pub. L. 86-346, title I, § 105(b)(2), Sept. 22, 1959, 73 Stat. 622

Section, act Sept. 24, 1917, ch. 56, § 7, 40 Stat. 291, related to tax exemptions of second and subsequent Liberty loans. See section 742 of this title.

STATUS OF OUTSTANDING OBLIGATIONS

Pub. L. 86-346, title I, § 105(b), Sept. 22, 1959, 73 Stat. 622, provided in part that the repeal of this section and sections 753(b), 754(b), (d) and 757c(d) of this title, relating to tax-exempt status of United States obligations, did not change the status of outstanding obligations.

§ 748. Repealed. Feb. 26, 1926, ch. 27, § 1200(a), 44 Stat. 125

Section, act June 2, 1924, ch. 234, § 1028, 43 Stat. 349, related to additional Liberty bond tax exemptions. Part of the subject matter was reenacted by act Feb. 26, 1926, ch. 27, § 1125, 44 Stat. 122, which constituted section 748a of this title.

§§ 748a, 749. Omitted

CODIFICATION

Section 748a, act Feb. 26, 1926, ch. 27, § 1125, 44 Stat. 122, exempted Liberty bonds from certain taxes for from two to five years from Jan. 1, 1921.

Section 749, act Mar. 3, 1919, ch. 100, § 2, 40 Stat. 1310, exempted interest on Liberty bonds from surtaxes for five years from July 2, 1921.

§ 750. Bonds and certificates of indebtedness beneficially owned by nonresident aliens not engaged in business in United States exempt from taxation

Notwithstanding the provisions of the Second Liberty Bond Act, or of any other act, bonds, notes, and certificates of indebtedness of the United States and bonds of the War Finance Corporation shall, while beneficially owned by a nonresident alien individual, or a foreign corporation, partnership, or association, not engaged in business in the United States, be exempt both as to principal and interest from any and all taxation imposed on July 9, 1918, or thereafter by the United States, any State, or any of the possessions of the United States, or by any local taxing authority.

(July 9, 1918, ch. 142, § 3, 40 Stat. 845; Mar. 3, 1919, ch. 100, § 4, 40 Stat. 1311.)

REFERENCES IN TEXT

The Second Liberty Bond Act, as amended, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended. For classification of this Act to the Code, see References in Text note set out under section 774 of this title, and Tables volume.

CODIFICATION

Section formerly referred to the War Finance Corporation Act. This reference has been deleted because the War Finance Corporation has been dissolved rendering that act obsolete.

ABOLITION OF CORPORATION

War Finance Corporation was abolished and Secretary of Treasury was directed to complete its affairs and dispose of its assets in accordance with act Mar. 1, 1929, ch. 444, 45 Stat. 1442, not later than Dec. 31, 1939. All its functions, property, and obligations not previously transferred by statute to Secretary of Treasury were transferred to Department of Treasury by Reorg. Plan No. II of 1939, § 2(c), eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1432, set out in the Appendix to Title 5, Government Organization and Employees.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§ 751. Consols of 1930, interest, payment, exemption from taxes

The bonds of the United States bearing interest at 5 per centum per annum, payable February 1, 1904, and any bonds of the United States bearing interest at 4 per centum per annum, payable July 1, 1907, and any bonds of the United States bearing interest at 3 per centum per annum, payable August 1, 1908, exchanged for an equal amount of coupon or registered bonds of the United States in the form prescribed by the Secretary of the Treasury, in denominations of $50 or any multiple thereof, bearing interest at the rate of 2 per centum per annum, payable quarterly, shall be payable at the pleasure of the United States after thirty years from the date of their issue, and said bonds to be payable, principal and interest, in gold coin of the standard value on March 14, 1900, and be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority.

(Mar. 14, 1900, ch. 41, § 11, 31 Stat. 48.)

CROSS REFERENCES

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 313, 455 of this title; title 12 section 101.

§ 752. Second, third, and fourth Liberty loans; amount; bonds

The Secretary of the Treasury, with the approval of the President, is authorized to borrow, from time to time, on the credit of the United States for the purposes of this Act to provide for the purchase, redemption, or refunding, at or before maturity, of any outstanding bonds, notes, certificates of indebtedness, or Treasury bills of the United States, and to meet expenditures authorized for the national security and defense and other public purposes authorized by law, such sum or sums as in his judgment may be necessary, and to issue therefor bonds of the United States.

The bonds authorized in this section shall be in such form or forms and denomination or denominations and subject to such terms and conditions of issue, conversion, redemption, maturities, payment, and rate or rates of interest, not exceeding 4¼ per centum per annum, and time or times of payment of interest, as the Secretary of the Treasury from time to time at or before the issue thereof may prescribe. The principal and interest thereof shall be payable in United States legal tender coin or currency of the present standard of value. Bonds authorized by this section may be issued from time to time to the public and to Government accounts at a rate or rates of interest exceeding 4¼ per centum per annum; except that bonds may not be issued under this section to the public, or sold by a Government account to the public, with a rate of interest exceeding 4¼ per centum per annum in an amount which would cause the face amount of bonds issued under this section then held by the public with rates of interest exceeding 4¼ per centum per annum to exceed $17,000,000,000.

The bonds authorized in this section shall from time to time first be offered at not less than par as a popular loan, under such regulations, prescribed by the Secretary of the Treasury from time to time, as will in his opinion give the people of the United States as nearly as may be an equal opportunity to participate therein, but he may make allotment in full upon applications for smaller amounts of bonds in advance of any date which he may set for the closing of subscriptions and may reject or reduce allotments upon later applications and applications for larger amounts, and may reject or reduce allotments upon applications from in-

corporated banks and trust companies for their own account and make allotment in full or larger allotments to others, and may establish a graduated scale of allotments, and may from time to time adopt any or all of said methods, should any such action be deemed by him to be in the public interest: *Provided*, That such reduction or increase of allotments of such bonds shall be made under general rules to be prescribed by said Secretary and shall apply to all subscribers similarly situated. And any portion of the bonds so offered and not taken may be otherwise disposed of by the Secretary of the Treasury in such manner and at such price or prices, not less than par, as he may determine. The Secretary may make special arrangements for subscriptions at not less than par from persons in the military or naval forces of the United States, but any bonds issued to such persons shall be in all respects the same as other bonds of the same issue.

Notwithstanding the provisions of the foregoing paragraph, the Secretary of the Treasury may from time to time, when he deems it to be in the public interest, offer such bonds otherwise than as a popular loan and he may make allotments in full, or reject or reduce allotments upon any applications whether or not the offering was made as a popular loan.

(Sept. 24, 1917, ch. 56, § 1, 40 Stat. 288; Apr. 4, 1918, ch. 44, § 1, 40 Stat. 502; July 9, 1918, ch. 142, § 1, 40 Stat. 844; Mar. 3, 1931, ch. 433, 46 Stat. 1506; June 5, 1933, ch. 48, § 1, 48 Stat. 113; Jan. 30, 1934, ch. 6, § 14(a)(1), 48 Stat. 343; Feb. 4, 1935, ch. 5, § 1, 49 Stat. 20; May 26, 1938, ch. 285, § 1, 52 Stat. 447; Mar. 17, 1971, Pub. L. 92–5, title I, § 3, 85 Stat. 5; July 1, 1973, Pub. L. 93–53, § 2, 87 Stat. 135; Mar. 15, 1976, Pub. L. 94–232, § 3(a), 90 Stat. 217; June 30, 1976, Pub. L. 94–334, § 2, 90 Stat. 793.)

REFERENCES IN TEXT

This Act, referred to in first undesignated par., means act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

CODIFICATION

The words "legal tender coin or currency" were substituted for "gold coin" in this section on authority of act June 5, 1933, ch. 48, § 1, 48 Stat. 113, classified to section 463 of this title, which prohibits payment of obligations in gold.

AMENDMENTS

1976—Pub. L. 94-334 substituted "$17,000,000,000" for "$12,000,000,000".

Pub. L. 94-232 substituted "$12,000,000,000" for "$10,000,000,000".

1973—Pub. L. 93-53 authorized issuance of bonds to the public and to Government accounts and substituted provision that bonds may not be issued under this section to the public, or sold by a Government account to the public, with a rate of interest exceeding 4¼ per centum per annum in an amount which would case the face amount of bonds issued under this section then held by the public with rates of interest exceeding 4¼ per centum per annum to exceed $10,000,000,000, for former prohibition against issuance of an aggregate face amount of bonds exceeding $10,000,000,000.

1971—Pub. L. 92-5 added provision that authorized bonds to be issued from time to time at a rate or rates of interest exceeding 4¼ per centum per annum, with the proviso that the aggregate face amount of the bonds so issued not exceed $10,000,000,000.

1938—Act May 26, 1938, eliminated proviso relating to the $25,000,000,000 limit on outstanding bonds issued under this section.

1935—Act Feb. 4, 1935, amended first paragraph generally.

1934—Act Jan. 30, 1934, added the last paragraph.

1931—Act Mar. 3, 1931, substituted "$28,000,000,000" for "$20,000,000,000".

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SHORT TITLES

For Short Titles of Liberty Bond Acts, see section 774 of this title.

CROSS REFERENCES

Federal flood insurance, use of proceeds from sale of securities issued under Second Liberty Bond Act as public debt transaction, see section 2414 of Title 42, The Public Health and Welfare.

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Issuance under the Second Liberty Bond Act of special obligations exclusively to the "Federal Old-Age and Survivors Insurance Trust Fund," see section 401 of Title 42, The Public Health and Welfare.

Issuance under this section of special obligations directly to Unemployment Trust Fund, see section 1104 of Title 42.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 752a, 754, 754b, 757, 758, 764, 766, 822b of this title.

§ 752a. Convertibility of second, third, and fourth Liberty Bonds; privileges of holders; applicable provisions

In connection with the issue of any series of bonds under the authority of section 752 of this title the Secretary of the Treasury may determine that the bonds of such series shall be convertible as provided in or pursuant to this section, and, in any such case, he may make appropriate provision to that end in offering for subscription the bonds of such series (hereinafter called convertible bonds). In any case of the issue of a series of convertible bonds, if a subsequent series of bonds (not including United States certificates of indebtedness, war-savings certificates, and other obligations maturing not more than five years from the issue of such obligations, respectively) bearing interest at a higher rate shall, under the authority of this or any other Act, be issued by the United States before the termination of the war between the United States and the Imperial German Government, then the holders of such convertible bonds shall have the privilege, at the option of the several holders, at any time within such period, after the public offering of bonds of such subsequent series, and under such rules and regulations as the Secretary of the Treasury shall have prescribed, of converting their bonds, at par, into bonds bearing such higher rate of interest at such price not less than par as the Secretary of the Treasury shall have prescribed. The bonds to be issued upon such con-

version under this Act shall be substantially the same in form and terms as shall be prescribed by or pursuant to law with respect to the bonds of such subsequent series, not only as to interest rate but also as to convertibility (if future bonds be issued at a still higher rate of interest) or nonconvertibility, and as to exemption from taxation, if any, and in all other respects, except that the bonds issued upon such conversion shall have the same dates of maturity, of principal, and of interest, and be subject to the same terms of redemption before maturity, as the bonds converted; and such bonds shall be issued from time to time if and when and to the extent that the privilege of conversion so conferred shall arise and shall be exercised. If the privilege of conversion so conferred under this Act shall once arise, and shall not be exercised with respect to any convertible bonds within the period so prescribed by the Secretary of the Treasury, then such privilege shall terminate as to such bonds and shall not arise again, though again thereafter bonds be issued bearing interest at a higher rate or rates.

Holders of bonds bearing interest at a higher rate than four per centum per annum, whether issued (a) under section 752 of this title, or (b) upon conversion of four per centum bonds issued under said section, or (c) upon conversion of three and one-half per centum bonds issued under the First Liberty Bond Act, or (d) upon conversion of four per centum bonds issued upon conversion of such three and one-half per centum bonds, shall not be entitled to any privilege of conversion under or pursuant to this section or otherwise. The provisions of sections 747 and 758 of this title shall extend to all such bonds.

If bonds bearing interest at a higher rate than four per centum per annum shall be issued before July first, nineteen hundred and eighteen, then any bonds bearing interest at the rate of four per centum per annum which shall, after July first, nineteen hundred and eighteen, and before the expiration of the six months' conversion period prescribed by the Secretary of the Treasury, be presented for conversion into bonds bearing interest at such higher rate, shall, for the purpose of computing the amount of interest payable, be deemed to have been converted on the dates for the payment of the semiannual interest on the respective bonds so presented for conversion, last preceding the date of such presentation.

(Sept. 24, 1917, ch. 56, § 4, 40 Stat. 290; Apr. 4, 1918, ch. 44, § 3, 40 Stat. 504.)

REFERENCES IN TEXT

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

Section 747 of this title, referred to in the text, was repealed by Pub. L. 86-346, title I, § 105(b)(2), Sept. 22, 1959, 73 Stat. 622.

§ 753. United States notes

(a) Authority to issue; amount; forms and denominations; interest; payment and redemption

In addition to the bonds and certificates of indebtedness and war-savings certificates authorized by this Act, and amendments thereto, the Secretary of the Treasury, with the approval of the President, is authorized, subject to the limitation imposed by section 757b of this title, to borrow from time to time on the credit of the United States for the purposes of this Act, to provide for the purchase, redemption, or refunding, at or before maturity, of any outstanding bonds, notes, certificates of indebtedness, or Treasury bills of the United States, and to meet public expenditures authorized by law, such sum or sums as in his judgment may be necessary and to issue therefor notes of the United States at not less than par (except as provided in section 754b of this title) in such form or forms and denomination or denominations, containing such terms and conditions, and at such rate or rates of interest, as the Secretary of the Treasury may prescribe, and each series of notes so issued shall be payable at such time not less than one year nor more than ten years from the date of its issue as he may prescribe, and may be redeemable before maturity (at the option of the United States) in whole or in part, upon not more than one year's nor less than four months' notice, and under such rules and regulations and during such period as he may prescribe.

(b) Repealed. Pub. L. 86-346, title I, § 105(b)(3), Sept. 22, 1959, 73 Stat. 622

(c) Conversion into other series

If the notes authorized under this section are offered in more than one series bearing the same date of issue, the holder of notes of any such series shall (under such rules and regulations as may be prescribed by the Secretary of the Treasury) have the option of having such notes held by him converted at par into notes of any other such series offered bearing the same date of issue.

(d) No circulation privileges; payment in currency and coin; "bond" or "bonds" defined

None of the notes authorized by this section shall bear the circulation privilege. The principal and interest thereof shall be payable in United States legal tender coin or currency of the present standard of value. The word "bond" or "bonds" where it appears in sections 735 to 738, 760, 765, 771 and 773 of this title and section 84 of title 12, but in such sections only, shall be deemed to include notes issued under this section.

(Sept. 24, 1917, ch. 56, § 18, as added, Mar. 3, 1919, ch. 100, § 1, 40 Stat. 1309, and amended Nov. 23, 1921, ch. 136, § 1401, 42 Stat. 321; June 5, 1933, ch. 48, § 1, 48 Stat. 113; Jan. 30, 1934, ch. 6, § 14(a)(3), 48 Stat. 343; Feb. 4, 1935, ch. 5, § 4, 49 Stat. 20; July 8, 1937, ch. 444, § 8(e), 50 Stat. 482; Sept. 22, 1959, Pub. L. 86-346, title I, § 105(b)(3), 73 Stat. 622; June 30, 1967, Pub. L. 90-39, § 4, 81 Stat. 99; Mar. 15, 1976, Pub. L. 94-232, § 3(b), 90 Stat. 217.)

REFERENCES IN TEXT

This Act, referred to in subsec. (a), is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

Sections 735 to 738 of this title, referred to in subsec. (d), relating to duplicates for destroyed, defaced or lost bonds, were repealed by act July 8, 1937, ch. 444, § 8(e), 50 Stat. 482.

Section 765 of this title, referred to in subsec. (d), authorizing the payment of Federal estate taxes with bonds, was repealed by Pub. L. 92-5, § 4(a)(1), Mar. 17, 1971, 85 Stat. 5.

CODIFICATION

The words "legal tender coin or currency" were substituted for "gold coin" in subsec. (d) on authority of act June 5, 1933, ch. 48, § 1, 48 Stat. 113, classified to section 463 of this title, which prohibits payment of obligations in gold.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-232 substituted "ten years" for "seven years".

1967—Subsec. (a). Pub. L. 90-39 extended the length of time in which notes of the United States shall be payable from not more than five years to not more than seven years after date of issuance.

1959—Subsec. (b). Pub. L. 86-346 repealed subsec (b), which related to exemption from taxation of notes issued in series. See section 742 of this title.

1935—Subsec. (a). Act Feb. 4, 1935, amended subsec. (a) generally.

1934—Act Jan. 30, 1934, substituted "$10,000,000,000" for "$7,500,000,000" wherever it appeared.

1921—Act Nov. 23, 1921, increased amount of notes authorized, and added the purchase or redemption of notes issued thereunder, to the purposes for which the notes might be issued.

REPEALS

Acts and parts of acts inconsistent with this section repealed, see section 446 of this title.

STATUS OF OUTSTANDING OBLIGATIONS

Repeal of subsec. (b) of this section by Pub. L. 86-346 not to change the status of outstanding obligations, see note set out under section 747 of this title.

CROSS REFERENCES

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Inter-American Development Bank, issuance of special notes, see section 283e of Title 22, Foreign Relations and Intercourse.

International Monetary Fund and Bank for Reconstruction and Rehabilitation, issuance of special notes, see section 286e of Title 22.

Purchases of obligations under Defense Production Act of 1950, see section 2094 of Appendix to Title 50, War and National Defense.

United States obligations and evidence of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 754, 754b, 822b of this title.

§ 754. Second and third Liberty loans; certificates of indebtedness and Treasury bills

(a) Authority to issue additional amount; terms and conditions; payment and redemption; acceptance for foreign obligations

In addition to the bonds and notes authorized by sections 752, 753, and 757c of this title the Secretary of the Treasury is authorized, subject to the limitation imposed by section 757b of this title, to borrow from time to time, on the credit of the United States, for the purposes of this Act, to provide for the purchase, redemption, or refunding, at or before maturity, of any outstanding bonds, notes, certificates of indebtedness or Treasury bills of the United States, and to meet public expenditures authorized by law, such sum or sums as in his judgment may be necessary, and to issue therefor (1) certificates of indebtedness of the United States at not less than par (except as provided in section 754b of this title) and at such rate or rates of interest, payable at such time or times as he may prescribe; or, (2) Treasury bills on a discount basis and payable at maturity without interest. Treasury bills to be issued hereunder shall be offered for sale on a competitive basis, under such regulations and upon such terms and conditions as the Secretary of the Treasury may prescribe, and the decisions of the Secretary in respect of any issue shall be final. Certificates of indebtedness and Treasury bills issued hereunder shall be in such form or forms and subject to such terms and conditions, shall be payable at such time not exceeding one year from the date of issue, and may be redeemable before maturity upon such terms and conditions as the Secretary of the Treasury may prescribe. Treasury bills issued hereunder shall not be acceptable before maturity in payment of interest or of principal on account of obligations of foreign governments held by the United States of America.

(b) Repealed. Pub. L. 86-346, title I, § 105(b)(1), Sept. 22, 1959, 73 Stat. 622

(c) "Bonds and notes" in Federal Reserve Act as including certificates of indebtedness and Treasury bills

Wherever the words "bonds and notes of the United States", or "bonds and notes of the Government of the United States", or "bonds or notes of the United States" are used in the Federal Reserve Act, as amended [12 U.S.C. 221 et seq.], they shall be held to include certificates of indebtedness and Treasury bills issued hereunder.

(Sept. 24, 1917, ch. 56, § 5, 40 Stat. 290; Apr. 4, 1918, ch. 44, § 4, 40 Stat. 504; Mar. 3, 1919, ch. 100, § 3, 40 Stat. 1311; June 17, 1929, ch. 26, 46 Stat. 19; June 17, 1930, ch. 512, 46 Stat. 775; Feb. 4, 1935, ch. 5, §§ 2, 3, 49 Stat. 20; Sept. 22, 1959, Pub. L. 86-346, title I, § 105(b)(1), 73 Stat. 622.)

REFERENCES IN TEXT

This Act, referred to in subsec. (a), is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The Federal Reserve Act, referred to in subsec. (c), is act Dec. 23, 1913, ch. 6, 38 Stat. 251, as amended,

which is classified principally to chapter 3 (§ 221 et seq.) of Title 12, Banks and Banking. For complete classification of this act to the Code, see Distribution note set out under section 226 of Title 12 and Tables volume.

AMENDMENTS

1959—Pub. L. 86-346 repealed subsecs. (b) and (d) which related to exemption from taxation of certificates of indebtedness, Treasury bills and gain from sale of Treasury bills and disallowance as a deduction and nonrecognition of loss from sale. See section 742 of this title.

1935—Subsec. (a). Act Feb. 4, 1935, amended first sentence generally, and struck out former final sentence which limited the sum of the par value of the certificates of indebtedness and Treasury bills outstanding thereunder and under section 755 of this title to $10,000,000,000.

1930—Subsec. (d). Act June 17, 1930 added subsec. (d).

1929—Act June 17, 1929, amended section generally, and divided section into subsections (a), (b), and (c).

STATUS OF OUTSTANDING OBLIGATIONS

Repeal of subsecs. (b) and (d) of this section by Pub. L. 86-346 not to change the status of outstanding obligations, see note set out under section 747 of this title.

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 754b, 757, 757c-4, 758 of this title.

§ 754a. Issuance of obligations for purchase or refunding of public indebtedness

Any obligations authorized by this Act may be issued for the purchase, redemption, or refunding, at or before maturity, of any outstanding bonds, notes, certificates of indebtedness, Treasury bills, or savings certificates of the United States, and any money received from the sale of such obligations or any other money in the general fund of the Treasury may, under such rules, regulations, terms, and conditions as the Secretary of the Treasury may prescribe, be used for such purchase, redemption, or refunding.

(Sept. 24, 1917, ch. 56, § 19, as added Jan. 30, 1934, ch. 6, § 14(a)(4), 48 Stat. 343, and amended Mar. 28, 1942, ch. 205, § 4, 56 Stat. 189.)

REFERENCES IN TEXT

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

AMENDMENTS

1942—Act Mar. 28, 1942, substituted "or savings certificates of the United States, any money received from the sale of such obligations or any other money in the general fund of the Treasury may" for "or to obtain funds for such purchase, redemption, or refunding".

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 822b of this title.

§ 754b. Manner of issuance and use of obligations

(a) Interest-bearing, discount or combination basis

Any obligations authorized by sections 752, 753, and 754 of this title, may be issued on an interest-bearing basis, on a discount basis, or on a combination interest-bearing and discount basis, at such price or prices and with interest computed in such manner and payable at such time or times as the Secretary of the Treasury may prescribe; and any such obligations may be offered for sale on a competitive or other basis under such regulations and upon such terms and conditions as the Secretary of the Treasury may prescribe; and his decision with respect to any such issue shall be final.

(b) Payment of taxes

Any obligations authorized by this Act and redeemable upon demand of the owner or holder may, under such regulations and upon such terms and conditions as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, be receivable by the United States in payment of any taxes imposed by the United States.

(c) Issuance in exchange for any obligations of any agency

Any obligations authorized by this Act may, under such regulations and upon such terms as the Secretary of the Treasury may prescribe, be issued in exchange for any obligations of any agency or instrumentality of the United States which are unconditionally guaranteed both as to principal and interest by the United States, at or before their maturity.

(Sept. 24, 1917, ch. 56, § 20, as added Jan. 30, 1934, ch. 6, § 14(a)(4), 48 Stat. 343, and amended Mar. 28, 1942, ch. 205, § 3, 56 Stat. 189.)

REFERENCES IN TEXT

This Act, referred to in subsecs. (b) and (c), is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

AMENDMENTS

1942—Act Mar. 28, 1942, amended section generally.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 753, 754, 822b of this title.

§ 755. First Liberty loan; certificates of indebtedness

In addition to the bonds authorized by sections 1 and 4 of this Act, the Secretary of the

Treasury is authorized to borrow from time to time, on the credit of the United States, for the purposes of this Act and to meet public expenditures authorized by law, such sum or sums as, in his judgment, may be necessary, and to issue therefor certificates of indebtedness at not less than par in such form and subject to such terms and conditions and at such rate of interest, not exceeding 3½ per centum per annum, as he may prescribe; and each certificate so issued shall be payable, with the interest accrued thereon, at such time, not exceeding one year from the date of its issue, as the Secretary of the Treasury may prescribe. Certificates of indebtedness authorized in this section shall not bear the circulation privilege, and the sum of such certificates outstanding shall at no time exceed in the aggregate $2,000,000,000, and such certificates shall be exempt, both as to principal and interest, from all taxation, except estate or inheritance taxes, imposed by authority of the United States, or its possessions, or by any State or local taxing authority.

(Apr. 24, 1917, ch. 4, § 6, 40 Stat. 36.)

REFERENCES IN TEXT

Sections 1 and 4 of this Act, referred to in text, are sections 1 and 4 of act Apr. 24, 1917, which are set out in Codification notes under sections 746 and 764, respectively, of this title.

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

TERMINATION OF AUTHORITY TO ISSUE OBLIGATIONS

The authority granted in this section to issue obligations was terminated by act Feb. 19, 1941, ch. 7, § 2(b)(2), 55 Stat. 7.

§ 755a. Deposit of proceeds of sales of First Liberty bonds and certificates of indebtedness; limit

The Secretary of the Treasury, in his discretion, is authorized to deposit in such banks and trust companies as he may designate the proceeds, or any part thereof, arising from the sale of the bonds and certificates of indebtedness authorized by this Act, or the bonds previously authorized as described in section 4 of this Act, and such deposits may bear such rate of interest and be subject to such terms and conditions as the Secretary of the Treasury may prescribe: *Provided*, That the amount so deposited shall not in any case exceed the amount withdrawn from any such bank or trust company and invested in such bonds or certificates of indebtedness plus the amount so invested by such bank or trust company, and such deposits shall be secured in the manner required for other deposits by section 90 of title 12.

(Apr. 24, 1917, ch. 4, § 7, 40 Stat. 37.)

REFERENCES IN TEXT

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

Section 4 of this Act, referred to in text, is section 4 of act Apr. 24, 1917, which is set out in the Codification note under section 764 of this title.

CODIFICATION

Second proviso formerly set out in this section was transferred to section 462a of Title 12, Banks and Banking, and was superseded by section 462a-1 of Title 12.

§ 756. Loans to meet public expenditures; certificates of indebtedness; limitation; counterfeiting

The Secretary of the Treasury is authorized to borrow, from time to time, at a rate of interest not exceeding 3 per centum per annum, such sum or sums as in his judgment may be necessary to meet public expenditures, and to issue therefor certificates of indebtedness in such form and in such denominations as he may prescribe; and each certificate so issued shall be payable, with the interest accrued thereon, at such time, not exceeding one year from the date of its issue, as the Secretary of the Treasury may prescribe: *Provided*, That the sum of such certificates outstanding shall at no time exceed $300,000,000, and the provisions of existing law respecting counterfeiting and other fraudulent practices are extended to the certificates of indebtedness authorized by this section.

(June 13, 1898, ch. 448, § 32, 30 Stat. 466; Aug. 5, 1909, ch. 6, § 40, 36 Stat. 117; Mar. 3, 1917, ch. 159, § 401, 39 Stat. 1003.)

TERMINATION OF AUTHORITY TO ISSUE OBLIGATIONS

The authority granted in this section to issue obligations was terminated by act Feb. 19, 1941, ch. 7, § 2(b)(1), 55 Stat. 7.

§ 757. Second and third Liberty loans; additional loans; war-savings certificates

In addition to the bonds authorized by section 752 of this title and the certificates of indebtedness authorized by section 754 of this title, the Secretary of the Treasury is authorized to borrow from time to time, on the credit of the United States, for the purposes of this Act and to meet public expenditures authorized by law, such sum or sums as in his judgment may be necessary, and to issue therefor, at such price or prices and upon such terms and conditions as he may determine, war-savings certificates of the United States on which interest to maturity may be discounted in advance at such rate or rates and computed in such manner as he may prescribe. Such war-savings certificate shall be in such form or forms and subject to such terms and conditions, and may have such provisions for payment thereof before maturity, as the Secretary of the Treasury may prescribe. Each war-savings certificate so issued shall be payable at such time, not exceeding five years from the date of its issue, and may be redeemable before maturity, upon such terms and conditions as the Secretary of the Treasury may prescribe. The sum of such war-savings certificates outstanding shall not at any one time exceed in the aggregate $4,000,000,000. It shall not be lawful for any one person at any one time to hold war-savings certificates of any one series to an aggregate amount exceeding $5,000. The Secretary of the Treasury may, under such regulations and upon such terms and conditions as he may prescribe, issue, or cause to be issued, stamps to evidence payments for or on account of such certificates.

(Sept. 24, 1917, ch. 56, § 6, 40 Stat. 291; Sept. 24, 1918, ch. 176, § 2, 40 Stat. 966; Nov. 23, 1921, ch. 136, § 1402, 42 Stat. 321.)

REFERENCES IN TEXT

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

TERMINATION OF AUTHORITY TO ISSUE OBLIGATIONS

The authority granted in this section to issue obligations was terminated by act Feb. 19, 1941, ch. 7, § 2(b)(3), 55 Stat. 7.

CROSS REFERENCES

Limitation of total amount of obligations issued under the act of 1917, see section 757b of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 758 of this title.

§ 757a. Omitted

CODIFICATION

Section, act Jan. 30, 1934, ch. 6, § 14(c), 48 Stat. 344, related to the issuance of gold certificates, and is now covered by section 405b of this title.

§ 757b. Public debt limit; limitations on obligations issued under Second Liberty Loan

The face amount of obligations issued under authority of this Act, and the face amount of obligations guaranteed as to principal and interest by the United States (except such guaranteed obligations as may be held by the Secretary of the Treasury), shall not exceed in the aggregate $400,000,000,000 outstanding at any one time. The current redemption value of any obligation issued on a discount basis which is redeemable prior to maturity at the option of the holder thereof shall be considered, for the purposes of this section, to be the face amount of such obligation.

(Sept. 24, 1917, ch. 56, § 21, as added Feb. 4, 1935, ch. 5, § 5, 49 Stat. 21, and amended May 26, 1938, ch. 285, § 2, 52 Stat. 447; July 20, 1939, ch. 336, 53 Stat. 1071; June 25, 1940, ch. 419, title III, § 302, 54 Stat. 526; Feb. 19, 1941, ch. 7, § 2(a), 55 Stat. 7; Mar. 28, 1942, ch. 205, § 2, 56 Stat. 189; Apr. 11, 1943, ch. 52, § 2, 57 Stat. 63; June 9, 1944, ch. 240, § 2, 58 Stat. 272; Apr. 3, 1945, ch. 51, § 2, 59 Stat. 47; June 26, 1946, ch. 501, § 1, 60 Stat. 316; Sept. 2, 1958, Pub. L. 85-912, 72 Stat. 1758; June 30, 1959, Pub. L. 86-74, § 1, 73 Stat. 156; June 30, 1967, Pub. L. 90-39, § 1, 81 Stat. 99; Apr. 7, 1969, Pub. L. 91-8, § 1, 83 Stat. 7; June 30, 1970, Pub. L. 91-301, § 1, 84 Stat. 368; Mar. 17, 1971, Pub. L. 92-5, title I, § 1, 85 Stat. 5.)

REFERENCES IN TEXT

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

AMENDMENTS

1971—Pub. L. 92-5 increased the permanent debt limit from $380,000,000,000 to $400,000,000,000.

1970—Pub. L. 91-301 increased the permanent debt limit from $365,000,000,000 to $380,000,000,000.

1969—Pub. L. 91-8 increased the permanent debt limit from $358,000,000,000 to $365,000,000,000.

1967—Pub. L. 90-39 increased the permanent debt limit from $285,000,000,000 to $358,000,000,000.

1959—Pub. L. 86-74 increased the permanent debt limit to $285,000,000,000 from $283,000,000,000.

1958—Pub. L. 85-912 increased the permanent debt limit to $283,000,000,000 from $275,000,000,000.

1946—Act June 26, 1946, reduced the debt limit from $300,000,000,000 to $275,000,000,000.

1945—Act Apr. 3, 1945, inserted "and the face of obligations guaranteed as to principal and interest by the United States (except such guaranteed obligations as may be held by the Secretary of the Treasury),", and raised the limit from $260,000,000,000 to $300,000,000,000.

1944—Act June 9, 1944, raised debt limit from $210,000,000,000 to $260,000,000,000.

1943—Act Apr. 11, 1943, increased debt limit from $125,000,000,000 to $210,000,000,000.

1942—Act Mar. 28, 1942, increased debt limitation from 65 to 125 billion dollars.

1941—Act Feb. 19, 1941, increased debt limitation to $65,000,000,000, struck out subsec. (b), and eliminated the symbol "(a)" which had previously designated the first paragraph as subsec. (a). See 1940 amendment note below.

1940—Act June 25, 1940, designated existing provisions as subsec. (a), and added subsec. (b) which related to obligations issued as "National Defense Series".

1939—Act July 20, 1939, eliminated proviso relating to the $30,000,000,000 debt limitation.

1938—Act May 26, 1938, increased debt limitation from $20,000,000,000 to $30,000,000,000.

EFFECTIVE DATE OF 1970 AMENDMENT

Section 3 of Pub. L. 91-301 provided that: "This Act [amending this section] shall take effect on July 1, 1970".

EFFECTIVE DATE OF 1967 AMENDMENT

Section 1 of Pub. L. 90-39 provided in part that the amendment by Pub. L. 90-39 shall be effective July 1, 1967.

EFFECTIVE DATE OF 1941 AMENDMENT

Section 5 of act Feb. 19, 1941, provided that the amendments made by such act to this section should become effective "on the first day of the month following the date" of the enactment of such act (Feb. 19, 1941).

TEMPORARY INCREASES IN PUBLIC DEBT

The public debt limit set forth in this section was temporarily increased for limited periods by the following acts:

June 30, 1976, Pub. L. 94-334, § 1, 90 Stat. 793—Increase of $236,000,000,000 for the period July 1, 1976 to Sept. 30, 1976.

Increase of $282,000,000,000 for the period Oct. 1, 1976 to Mar. 31, 1977.

Increase of $300,000,000,000 for the period Apr. 1, 1977 to Sept. 30, 1977.

Mar. 15, 1976, Pub. L. 94-232, § 1, 90 Stat. 217—Increase of $227,000,000,000 for the period Mar. 15, 1976 to June 30, 1976.

Nov. 14, 1975, Pub. L. 94-132, § 1, 89 Stat. 693—Increase of $195,000,000,000 for the period Nov. 14, 1975 to Mar. 15, 1976.

June 30, 1975, Pub. L. 94-47, § 1, 89 Stat. 246—Increase of $177,000,000,000 for the period June 30, 1975 to Nov. 15, 1975.

Feb. 19, 1975, Pub. L. 94-3, § 1, 89 Stat. 5—Increase of $131,000,000,000 for the period Feb. 19, 1975 to June 30, 1975.

June 30, 1974, Pub. L. 93-325, § 1, 88 Stat. 285—Increase of $95,000,000,000 for the period June 30, 1974 to Mar. 31, 1975.

Dec. 3, 1973, Pub. L. 93-173, § 1, 87 Stat. 691—Increase of $75,700,000,000 for the period Dec. 3, 1973 to June 30, 1974.

Oct. 27, 1972, Pub. L. 92-599, title I, § 101, 86 Stat. 1324, as amended July 1, 1973, Pub. L. 93-53, § 1, 87 Stat. 134—Increase of $65,000,000,000 for the period Nov. 1, 1972 to Nov. 30, 1973.

Mar. 17, 1972, Pub. L. 92-250, 86 Stat. 63, as amended July 1, 1972, Pub. L. 92-336, title I, § 1, 86 Stat. 406—Increase of $20,000,000,000 for the period Mar. 15, 1972 to Oct. 31, 1972.

Mar. 17, 1971, Pub. L. 92-5, title I, § 2(a), 85 Stat. 5, as amended July 1, 1972, Pub. L. 92-336, title I, § 1, 86 Stat. 406—Increase of $30,000,000,000 for the period of Mar. 17, 1971 to Oct. 31, 1972.

June 30, 1970, Pub. L. 91-301, § 2, 84 Stat. 368-Increase of $15,000,000,000 for the period of June 30, 1970 to June 30, 1971.

Apr. 7, 1969, Pub. L. 91-8, § 2, 83 Stat. 7—Increase of $12,000,000,000 for period of Apr. 7, 1969 to June 30, 1970.

Mar. 2, 1967, Pub. L. 90-3, 81 Stat. 4—From $285,000,000,000 to $336,000,000,000 for period Mar. 2, 1967 to June 30, 1967.

June 24, 1966, Pub. L. 89-472, 80 Stat. 221—From $285,000,000,000 to $330,000,000,000 for period July 1, 1966 to June 30, 1967.

June 24, 1965, Pub. L. 89-49, 79 Stat. 172—From $285,000,000,000 to $328,000,000,000 for period July 1, 1965 to June 30, 1966.

June 29, 1964, Pub. L. 88-327, 78 Stat. 225—From $285,000,000,000 to $324,000,000,000 for period June 29, 1964, to June 30, 1965.

Nov. 26, 1963, Pub. L. 88-187, 77 Stat. 342—From $285,000,000,000 to $309,000,000,000 for period Dec. 1, 1963, to June 30, 1964, and a further increase of $6,000,000,000 for period Dec. 1, 1963, through June 29, 1964, because of variations in the timing of revenue receipts.

Aug. 27, 1963, Pub. L. 88-106, 77 Stat. 131—From $285,000,000,000 to $309,000,000,000 for period Sept. 1, 1963, to Nov. 30, 1963.

May 29, 1963, Pub. L. 88-30, § 1(2), 77 Stat. 50—From $285,000,000,000 to $309,000,000,000 for period July 1, 1963, to Aug. 31, 1963.

May 29, 1963, Pub. L. 88-30, § 1(1), 77 Stat. 50—From $285,000,000,000 to $307,000,000,000 for period May 29, 1963, to June 30, 1963.

July 1, 1962, Pub. L. 87-512, § 1(3), 76 Stat. 124—From $285,000,000,000 to $300,000,000,000 for period June 25, 1963, to June 30, 1963.

July 1, 1962, Pub. L. 87-512, § 1(2), 76 Stat. 124—From $285,000,000,000 to $305,000,000,000 for period Apr. 1, 1963, to June 24, 1963.

July 1, 1962, Pub. L. 87-512, § 1(1), 76 Stat. 124—From $285,000,000,000 to $308,000,000,000 for period July 1, 1962, to Mar. 31, 1963.

Mar. 13, 1962, Pub. L. 87-414, 76 Stat. 23—From $285,000,000,000 to $300,000,000,000 for period Mar. 13, 1962, to June 30, 1962.

June 30, 1961, Pub. L. 87-69, 75 Stat. 148—From $285,000,000,000 to $298,000,000,000 for period July 1, 1961, to June 30, 1962.

June 30, 1960, Pub. L. 86-564, title I, § 101, 74 Stat. 290—From $285,000,000,000 to $293,000,000,000 for period July 1, 1960, to June 30, 1961.

June 30, 1959, Pub. L. 86-74, § 2, 73 Stat. 156—From $285,000,000,000 to $295,000,000,000 for period July 1, 1959, to June 30, 1960.

Feb. 26, 1958, Pub. L. 85-336, 72 Stat. 27—From $275,000,000,000 to $280,000,000,000 for period Feb. 26, 1958, to June 30, 1959.

July 9, 1956, ch. 536, 70 Stat. 519—From $275,000,000,000 to $278,000,000,000 for period July 1, 1956, to June 30, 1957.

Aug. 28, 1954, ch. 1037, 68 Stat. 895, as amended by act June 30, 1955, ch. 256, 69 Stat. 241—From $275,000,000,000 to $281,000,000,000 for period Aug. 28, 1954, to June 30, 1956.

REPEAL OF TEMPORARY DEBT LIMIT INCREASES

Pub. L. 94-132, § 1, Nov. 14, 1975, 89 Stat. 693, providing for a temporary increase of "195,000,000,000 in the public debt limit for the period Nov. 14, 1975 to Mar. 15, 1976, was repealed by Pub. L. 94-232, § 2, Mar. 15, 1976, 90 Stat. 217.

Pub. L. 94-47, § 1, June 30, 1975, 89 Stat. 246, providing for a temporary increase of $177,000,000,000 in the public debt limit for the period June 30, 1975 to Nov. 15, 1975, was repealed by Pub. L. 94-132, § 2, Nov. 14, 1975, 89 Stat. 693.

Pub. L. 94-3, § 1, Feb. 19, 1975, 89 Stat. 5, providing for a temporary increase of $131,000,000,000 in the public debt limit for the period Feb. 19, 1975 to June 30, 1975, was repealed by Pub. L. 94-47, § 2, June 30, 1975, 89 Stat. 246.

Pub. L. 93-325, § 1, June 30, 1974, 88 Stat. 285, providing for a temporary increase of $95,000,000,000 in the public debt limit for the period June 30, 1974 to Mar. 31, 1975, was repealed by Pub. L. 94-3, § 2, Feb. 19, 1975, 89 Stat. 5.

Pub. L. 93-173, § 1, Dec. 3, 1973, 87 Stat. 691, providing for a temporary increase of $75,700,000,000 in the public debt limit for the period of Dec. 3, 1973 to June 30, 1974, was repealed by Pub. L. 93-325, § 2, June 30, 1974, 88 Stat. 285, eff. June 30, 1974.

Pub. L. 92-599, title I, § 101, Oct. 27, 1972, 86 Stat. 1324, as amended Pub. L. 93-53, § 1, July 1, 1973, 87 Stat. 134, providing for a temporary increase of $65,000,000,000 in the public debt limit for the period of Nov. 1, 1972 to Nov. 30, 1973, was repealed by Pub. L. 93-173, § 2, Dec. 3, 1973, 87 Stat. 691, eff. Dec. 3, 1973.

Pub. L. 91-301, § 2, June 30, 1970, 84 Stat. 368, providing for a temporary increase of $15,000,000,000 in the public debt limit for the period of June 30, 1970 to June 30, 1971 was repealed by Pub. L. 92-5, title I, § 2(b), Mar. 17, 1971, 85 Stat. 5, eff. Mar. 17, 1971.

JOINT COMMITTEE TO REVIEW OPERATION OF BUDGET CEILING AND TO RECOMMEND PROCEDURE FOR IMPROVING CONGRESSIONAL CONTROL OVER BUDGETARY OUTLAY AND RECEIPT TOTALS

Pub. L. 92-599, title III, § 301, Oct. 27, 1972, 86 Stat. 1324, provided for a joint Congressional committee to study and review procedures to be adopted by Congress for improving congressional control of budgetary outlay and receipt totals and report the results to Congress not later than Feb. 15, 1973. The joint committee terminated at the close of the first session of the Ninety-Third Congress.

INCREMENT IN TEMPORARY DEBT LIMIT INCREASE

Pub. L. 88-30 provided in part that during the period ending on June 30, 1963, the debt limit increase (from $285,000,000,000 to $307,000,000,000) for the period beginning on May 29, 1963 and ending on June 30, 1963, was in lieu of the debt limit increase for such period provided by Pub. L. 87-512.

REDUCTION OF $10 BILLION IN NEW OBLIGATIONAL AUTHORITY AND LOAN AUTHORITY FOR FISCAL YEAR ENDING JUNE 30, 1969

Pub. L. 90-364, title II § 203, June 28, 1968, 82 Stat. 272, provided that the new obligational authority and loan authority for the fiscal year ending June 30, 1969, provided by law, could not exceed $191,723,000,000, except for new obligational authority and loan authority which the President might determine were necessary in excess of the amount estimated in the Budget for special support of Vietnam operations, for interest, for veterans' benefits and services, and for payments from trust funds established by the Social Security Act, as amended [section 301 et seq. of Title 42], and that in the event the total amount of new obligational authority and loan authority for the fiscal year ending June 30, 1969, exceeded the prescribed limitation, the President was to reserve from such obligational and loan authority such amounts as might be necessary, and that the amounts so reserved (other than any amounts reserved from trust funds) were rescinded as of the close of June 30, 1969. The President, at the time of the submission of the Budget for the fiscal year ending June 30, 1970, was required to report to the Congress identifying the amounts reserved.

REPORT COVERING RESCISSION OF $8 BILLION IN OLD OBLIGATIONAL AUTHORITY AS OF JUNE 30, 1969

Pub. L. 90-364, title II, § 204, June 28, 1968, 81 Stat. 272, provided for a special Presidential study and analysis of unobligated balances of appropriations and other obligational and loan authority available for obligation or commitment during the fiscal year ending June 30, 1969, which would remain available for obligation or commitment after June 30, 1969, and a report thereon to the Congress at the time of the submission of the Budget for the fiscal year ending June 30, 1970, to include specific recommendations for legislation to rescind not less than $8,000,000,000 of such unobligated balances.

SUBSTITUTION OF REDUCED AMOUNTS OF DISTRIBUTABLE FUNDS AS DETERMINED BY PRESIDENT PURSUANT TO MANDATED REDUCTIONS DURING FISCAL 1969 FOR AMOUNTS OF DISTRIBUTABLE FUNDS AS DETERMINED BY STATUTORY FORMULAE

Pub. L. 90-364, title II, § 205, June 28, 1968, 82 Stat. 272, provided that in the administration of any program as to which the amount of expenditures or obligations was limited pursuant to section 202 of Pub. L. 90-364, which mandated a reduction of 6 billion dollars during fiscal year 1969, or 203 of Pub. L. 90-364, which mandated a reduction of 10 billion dollars in new obligational authority and loan authority during fiscal year 1969, and any program as to which the allocation, grant, apportionment, or other distribution of funds among recipients was required to be determined by application of a formula involving the amount appropriated or otherwise made available for distribution, the amount available for expenditure or obligation (as determined by the President) had to be substituted for the amount appropriated or otherwise made available in the application of the formula.

SPECIAL FUND FOR RETIREMENT OF OBLIGATIONS

Section 301 of act June 25, 1940, which related to retirement of obligations under this section, was repealed by act Feb. 19, 1941, ch. 7, § 2(c), 55 Stat. 7.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 753, 754, 757b-1, 757c, 757c-2, 757c-3 of this title.

§ 757b-1. Inclusion of Federal National Mortgage Association certificates in determining public debt; time of issuance of certificates

The face amount of beneficial interests and participations (except those held by the issuer thereof) issued under section 1717(c) of title 12 during the period beginning on July 1, 1967, and ending on June 30, 1968, and outstanding at any time shall be added to the amount otherwise taken into account in determining whether the requirements of the first sentence of section 757b of this title are met at such time. Nothing in the preceding sentence requires any change in the budgetary accounting for beneficial interests and participations.

(Pub. L. 90-39, § 2, June 30, 1967, 81 Stat. 99.)

§ 757b-2. Repealed. Pub. L. 91-8, § 2, Apr 7, 1969, 83 Stat. 7

Section, Pub. L. 90-39, § 3, June 30, 1967, 81 Stat. 99, provided that effective July 1, 1968, and each July 1 thereafter, the public debt limit set forth in section 757b of this title be temporarily increased by $7,000,000,000 during the period beginning on such July 1 and ending on June 29 of the succeeding calendar year. The public debt limit was increased by $7,000,000,000 pursuant to section 1 of Pub. L. 91-8, which amended section 757b of this title.

§ 757c. United States savings bonds and Treasury savings certificates

(a) Authority to issue; use of proceeds

The Secretary of the Treasury, with the approval of the President, is authorized to issue, from time to time, through the United States Postal Service or otherwise, United States savings bonds and United States Treasury savings certificates, the proceeds of which shall be available to meet any public expenditures authorized by law, and to retire any outstanding obligations of the United States bearing interest or issued on a discount basis. The various issues and series of the savings bonds and the saving certificates shall be in such forms, shall be offered in such amounts, subject to the limitation imposed by section 757b of this title, and shall be issued in such manner and subject to such terms and conditions consistent with subsections (b) to (d) of this section, and including any restrictions on their transfer, as the Secretary of the Treasury may from time to time prescribe.

(b) Issuance on discount or interest-bearing basis; terms and conditions; limitation of purchases; retention of matured bonds; rate increase on savings bonds on redemption or at maturity as bonus

(1) Savings bonds and saving certificates may be issued on an interest-bearing basis, on a discount basis, or on a combination interest-bearing and discount basis and shall mature, in the case of bonds, not more than twenty years, and in the case of certificates, not more than ten years, from the date as of which issued. Such bonds and certificates may be sold at such price or prices, and redeemed before maturity upon such terms and conditions as the Secretary of the Treasury may prescribe: *Provided*, That the interest rate on, and the issue price of, savings bonds and savings certificates and the terms upon which they may be redeemed shall be such as to afford an investment yield not in excess of 5½ per centum per annum, compounded semiannually. The denominations of savings bonds and of savings certificates shall be such as the Secretary of the Treasury may from time to time determine and shall be expressed in terms of their maturity values. The Secretary of the Treasury is authorized by regulation to fix the amount of savings bonds and savings certificates issued in any one year that may be held by any one person at any one time. The investment yield on series E savings bonds shall in no case be less than 4 per centum per annum compounded semiannually for the period beginning on the first day of the calendar month following the date of issuance (or, beginning on October 1, 1976, if later) and ending on the last day of the calendar month preceding the date of redemption.

(2) The Secretary of the Treasury, with the approval of the President, is authorized to provide by regulations:

(A) That owners of series E and H savings bonds may, at their option, retain the bonds after maturity, or after any period beyond maturity during which such bonds have earned interest, and continue to earn interest upon them at rates which are consistent with

the provisions of paragraph (1) of this subsection.

(B) That series E and H savings bonds on which the rates of interest have been fixed prior to such regulations will earn interest at higher rates which are consistent with the provisions of paragraph (1) of this subsection.

(3) The Secretary of the Treasury, with the approval of the President, may increase the interest rates and the investment yields on any offerings of United States savings bonds by not more than one-half of one percent for any interest accrual period that begins on or after June 1, 1970, and for any interest accrual period thereafter, to be paid as a bonus either on redemption or at maturity as the Secretary shall specify at the time the increase is provided.

(c) Issuance of savings stamps; removal of limitation on denominations of postal-savings stamps

The Secretary of the Treasury may, under such regulations and upon such terms and conditions as he may prescribe, issue, or cause to be issued, stamps, or may provide any other means to evidence payments for or on account of the savings bonds and savings certificates authorized by this section, and he may make provision for the exchange of savings certificates for savings bonds. The limitation on the authority of the Postmaster General to prescribe the denominations of postal-savings stamps contained in the second paragraph of section 756 of title 39, is removed; and the Postmaster General is authorized, for the purposes of such section and to encourage and facilitate the accumulation of funds for the purchase of savings bonds and savings certificates, to prepare and issue postal-savings stamps in such denominations as he may prescribe.

(d) Increment in value as interest; circulation privilege

For purposes of taxation any increment in value represented by the difference between the price paid and the redemption value received (whether at or before maturity) for savings bonds and savings certificates shall be considered as interest. The savings bonds and the savings certificates shall not bear the circulation privilege.

(e) Appropriation for expenses

The appropriation for expenses provided by sections 760 and 761 of this title shall be available for all necessary expenses under this section, and the Secretary of the Treasury is authorized to advance, from time to time, to the Pastmaster [1] General from such appropriation such sums as are shown to be required for the expenses of the United States Postal Service, in connection with the handling of savings bonds, savings certificates and stamps or other means provided to evidence payment therefor, which sums may be used for additional employees or any other expenditure, wherever or in whatever class of post office incurred, in connection with such handling.

(f) Issuance of certain bonds discontinued

No further original issue of bonds authorized by section 760 of title 39, shall be made after July 1, 1935.

[1] So in original. Should read "Postmaster".

(g) Postal employees as fiscal agents for issuance, etc., of bonds, certificates or stamps

At the request of the Secretary of the Treasury the Postmaster General, under such regulations as he may prescribe, shall require the employees of the United States Postal Service to perform, without extra compensation, such fiscal agency services as may be desirable and practicable in connection with the issue, delivery, safekeeping, redemption, or payment of the savings bonds and savings certificates, or in connection with any stamps or other means provided to evidence payments.

(h) Redemption of savings bonds and savings notes; qualifications of paying agents

The Secretary of the Treasury, under such regulations as he may prescribe, may authorize or permit payments in connection with the redemption of savings bonds and savings notes to be made by commercial banks, trust companies, savings banks, savings and loan associations, building and loan associations (including cooperative banks), credit unions, cash depositories, industrial banks, and similar financial institutions. No bank or other financial institution shall act as a paying agent until duly qualified as such under the regulations prescribed by the Secretary, nor unless (1) it is incorporated under Federal law or under the laws of a State, Territory, possession, or the District of Columbia; (2) in the usual course of business it accepts, subject to withdrawal, funds for deposit or the purchase of shares; (3) it is under the supervision of the banking department or equivalent authority of the jurisdiction in which it is incorporated; and (4) it maintains a regular office for the transaction of its business.

(i) Losses resulting from redemption of savings bonds and savings notes; exemptions and relief from liability; repayments; report to Congress

Any losses resulting from payments made in connection with the redemption of savings bonds and savings notes shall be replaced out of the fund established by the Government Losses in Shipment Act, as amended [40 U.S.C. 721 et seq.], under such regulations as may be prescribed by the Secretary of the Treasury. The Treasury of the United States, any Federal Reserve bank, or any qualified paying agent authorized or permitted to make payments in connection with the redemption of such bonds and notes, shall be relieved from liability to the United States for such losses, upon a determination by the Secretary of the Treasury that such losses resulted from no fault or negligence on the part of the Treasurer, the Federal Reserve bank, or the qualified paying agent. The United States Postal Service shall be relieved from such liability upon a joint determination by the Postmaster General and the Secretary of the Treasury that such losses resulted from no fault or negligence on the part of the United States Postal Service. Relief from liability shall be granted in all cases where the Secretary of the Treasury shall determine, under regulations prescribed by him, that written notice of liability or potential liability has not been given by the United States, within ten years from the date of the erroneous payment, to any of the foregoing agents or agencies whose liability is to be determined: *Provided*, That no relief shall

be granted in any case in which a qualified paying agent has assumed unconditional liability to the United States. The provisions of section 3 of the Government Losses in Shipment Act, as amended [40 U.S.C. 723], with respect to the finality of decisions by the Secretary of the Treasury shall apply to the determinations made pursuant to this subsection. All recoveries and repayments on account of such losses, as to which replacement shall have been made out of the fund, shall be credited to it and shall be available for the purposes thereof. The Secretary of the Treasury shall include in his annual report to the Congress a statement of all payments made from the fund pursuant to this subsection.

(j) Tax refund check-bonds; series E bond status; requirement of timely refund claim; date of issue; redemption of issues to joint payees

(1) The Secretary of the Treasury is authorized to prescribe by regulations that checks issued to individuals (other than trusts and estates) as refunds made in respect of the taxes imposed by subtitle A of title 26 may, at the time and in the manner provided in such regulations, become United States savings bonds of series E. Except as provided in paragraph (2), bonds issued under this subsection shall be treated for all purposes of law as series E bonds issued under this section. This subsection shall apply only if the claim for refund was filed on or before the last day prescribed by law for filing the return (determined without extensions thereof) for the taxable year in respect of which the refund is made.

(2) Any check-bond issued under this subsection shall bear an issue date of the first day of the first calendar month beginning after the close of the taxable year for which issued.

(3) In the case of any check-bond issued under this subsection to joint payees, the regulations prescribed under this subsection may provide that either payee may redeem the bond upon his request.

(Sept. 24, 1917, ch. 56, § 22, as added Feb. 4, 1935, ch. 5, § 6, 49 Stat. 21, and amended Feb. 19, 1941, ch. 7, § 3, 55 Stat. 7; Apr. 11, 1943, ch. 52, § 3, 57 Stat. 63; Apr. 3, 1945, ch. 51, § 3, 59 Stat. 47; Proc. No. 2695, eff. July 4, 1946, 11 F.R. 7517, 60 Stat. 1352; Mar. 26, 1951, ch. 19, § 1, 65 Stat. 26; Apr. 20, 1957, Pub. L. 85-17, § 1, 71 Stat. 15; Sept. 22, 1959, Pub. L. 86-346, title I, §§ 101(b), 103, 105(b)(4), 73 Stat. 621, 622; Oct. 17, 1968, Pub. L. 90-595, §§ 1, 2, 82 Stat. 1155; Dec. 1, 1969, Pub. L. 91-130, §§ 1, 2(b), 83 Stat. 272; Aug. 24, 1970, Pub. L. 91-388, § 3, 84 Stat. 830; July 1, 1973, Pub. L. 93-53, § 3(a), 87 Stat. 135; Mar. 15, 1976, Pub. L. 94-232, § 4, 90 Stat. 217.)

REFERENCES IN TEXT

The limitation on the authority of the Postmaster General to prescribe the denominations of postal-savings stamps contained in the second paragraph of section 756 of title 39, referred to in subsec. (c), was repealed in the general revision of title 39 by Pub. L. 86-682, § 1, Sept. 2, 1960, 74 Stat. 578, and not reenacted inasmuch as Pub. L. 86-682 repealed without reenactment the authority to issue such stamps.

Section 760 of title 39, referred to in subsec. (f), was omitted from the Code in the general revision of title 39 by Pub. L. 86-682, § 1, Sept. 2, 1960, 74 Stat. 578.

The Government Losses in Shipment Act, as amended, referred to in subsec. (i), is act July 8, 1937, ch. 444, 50 Stat. 479, as amended, which is classified principally to chapter 15 (§ 721 et seq.) of Title 40, Public Buildings, Property, and Works. For complete classification of this Act to the Code, see Short Title note set out under section 721 of Title 40 and Tables volume.

CODIFICATION

Reference in subsec. (h) to the "Commonwealth of the Philippine Islands" was omitted in view of independence of the Philippines proclaimed by the President of the United States in Proc. No. 2695, set out as a note under section 1394 of Title 22, Foreign Relations and Intercourse.

AMENDMENTS

1976—Subsec. (b)(1). Pub. L. 94-232 added provisions setting forth minimum investment yield on series E savings bonds at not less than 4 per centum per annum compounded semiannually for the specified period.

1973—Subsec. (j). Pub. L. 93-53 added subsec. (j).

1970—Subsec. (b)(1). Pub. L. 91-388, § 3(a), increased the investment yield on savings bonds and savings certificates from not in excess of 5 per centum per annum to not in excess of 5½ per centum per annum.

Subsec. (b)(3). Pub. L. 91-388, § 3(b), added par. (3).

1969—Subsec. (b)(1). Pub. L. 91-130, § 1, increased the investment yield on savings bonds and savings certificates from not in excess of 3.26 per centum per annum to not in excess of 5 per centum per annum.

Subsec. (b)(2). Pub. L. 91-130, § 2(b), struck out all references to section 757c-1 of this title wherever appearing therein.

1968—Subsec. (h). Pub. L. 90-595, § 1, added "and savings notes" following "savings bonds".

Subsec. (i). Pub. L. 90-595, § 2, added "and savings notes" following "savings bonds" in the first sentence, and "and notes" following "such bonds" in the second sentence.

1959—Subsec. (b)(2). Pub. L. 86-346, § 101(b), substituted provisions authorizing regulations respecting owners' retention of series E and H savings bonds after maturity or after any period beyond maturity during which such bonds have earned interest at interest rates subject to section 757c-1 of this title and respecting the earning of interest on such bonds subject to section 757c-1 at higher rates than were fixed prior to the regulations for provisions authorizing regulations respecting owners' retention of matured series E savings bonds and the earning of interest upon the maturity values thereof for not more than ten years.

Subsec. (d). Pub. L. 86-346, § 105(b)(4), repealed the first sentence making applicable to savings bonds issued before Mar. 1, 1941, provisions relating to exemptions from taxation.

Subsec. (i). Pub. L. 86-346, § 103, inserted the provisions respecting relief from liability.

1957—Subsec. (b)(1). Pub. L. 85-17, substituted "3.26" for "3" per centum.

1951—Subsec. (b). Act Mar. 26, 1951, inserted "(1)" preceding first paragraph, and added paragraph (2).

1945—Subsec. (h). Act Apr. 3, 1945, substituted "commercial banks, trust companies, savings banks, savings and loan associations, building and loan associations (including cooperative banks), credit unions, cash depositories, industrial banks, and similar financial institutions. No bank or other financial institution shall act as a paying agent until duly qualified as such under the regulations prescribed by the Secretary, nor unless (1) it is incorporated under Federal law or under the laws of a State, Territory, possession, or the District of Columbia; (2) in the usual course of business it accepts, subject to withdrawal, funds for deposit or the purchase of shares; (3) it is under the supervision of the banking department or equivalent authority of the jurisdiction in which it is incorporated; and (4) it maintains a regular office for the transaction of its business." for "incorporated banks and trust companies."

Subsec. (i). Act Apr. 3, 1945, substituted "qualified pay agent" for "incorporated bank or trust company" wherever appearing in the second sentence.

1943—Subsecs. (h) and (i). Act Apr. 11, 1943 added subsecs. (h) and (i).

1941—Subsecs. (a) and (b). Act Feb. 19, 1941 amended subsecs. (a) and (b) generally.

Subsec. (c). Act Feb. 19, 1941, redesignated former subsec. (c) as (d) and added subsec. (c).

Subsecs. (d) to (g), formerly (c) to (f), respectively, renumbered and amended by act Feb. 19, 1941.

CHANGE OF NAME

The Post Office Department and the Postal Service have been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

EFFECTIVE DATE OF 1973 AMENDMENT

Section 3(b) of Pub. L. 93-53 provided that : "The amendment made by subsection (a) [enacting subsec. (j) of this section] shall apply with respect to refunds made after December 31, 1973."

EFFECTIVE DATE OF 1941 AMENDMENT

Section 5 of act Feb. 19, 1941, provided that the amendments made by such act to this section should become effective "on the first day of the month following the date" of the enactment of such act (Feb. 19, 1941).

EXERCISE OF AUTHORITY UNDER 1969 AMENDMENT

Section 3 of Pub. L. 91-130 provided that: "The authority granted by the amendment made by the first section of this Act [to subsec. (b)(1) of this section] may be exercised with respect to United States savings bonds bearing issue dates of June 1, 1969, or thereafter. Such authority may also be exercised with respect to United States savings bonds issued before June 1, 1969, but in no case shall the interest rate or investment yield on any bond be changed pursuant to such authority for any period which begins before June 1, 1969. For purposes of section 22(b)(2)(A) of the Second Liberty Bond Act [subsec. (b)(2)(A) of this section] and for purposes of section 454(e) of the Internal Revenue Code of 1954, the United States savings notes known as freedom shares issued not later than one year after the date of the enactment of this Act [Dec. 1, 1969] in connection with the issuance of United States series E bonds shall be treated in the same manner as such bonds."

EXERCISE OF AUTHORITY UNDER 1959 AMENDMENT

Section 101(c) of Pub. L. 86-346 provided that "The authority granted by the amendments made by subsections (a) and (b) [enacting section 757c-1 and amending section 757c(b)(2) of this title] may be exercised with respect to United States savings bonds bearing issue dates of June 1, 1959, or thereafter. Such authority may also be exercised with respect to United States savings bonds issued before June 1, 1959, but in no case shall the interest rate, or investment yield, on any bond be changed pursuant to such authority for any period which begins before June 1, 1959."

EXERCISE OF AUTHORITY UNDER 1957 AMENDMENT

Section 2 of Pub. L. 85-17 provided that: "The authority granted by the amendment made by the first section of this Act [to subsec. (b)(1) of this section] may be exercised with respect to United States savings bonds and United States Treasury savings certificates bearing issue dates of February 1, 1957, or thereafter. For purposes of section 22(b)(2) of the Second Liberty Bond Act, as amended [subsec. (b)(1) of this section], such authority may be exercised with respect to those series E savings bonds maturing on or after February 1, 1957, which are retained after maturity, but only with respect to the investment yield after maturity."

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

STATUS OF OUTSTANDING OBLIGATIONS

Repeal of subsec. (d) of this section by Pub. L. 86-346 not to change the status of outstanding obligations, see section 105(b) of Pub. L. 86-346, set out in part as a note under section 747 of this title.

EX. ORD. NO. 11981. INTERAGENCY COMMITTEE FOR THE PURCHASE OF UNITED STATES BONDS

Ex. Ord. No. 11981, Mar. 29, 1977, 42 F.R. 17095, provided:

By virtue of the authority vested in me by the Constitution and statutes of the United States of America, and as President of the United States of America, it is hereby ordered as follows:

SECTION 1. (a) There is hereby established the Interagency Committee for the Purchase of United States Savings Bonds (hereinafter referred to as the Committee). The Committee shall consist of a Chairman, who is to be appointed by the President for a term of two years, and the heads of Federal agencies. Each member of the Committee is responsible for the success of the Payroll Savings Program in his agency.

(b) Members of the Committee may designate an alternate, who shall serve as a member of the Committee whenever the regular member is unable to attend any meeting of the Committee. The alternate member may be authorized to act for the regular member in all appropriate matters relating to the Committee. In the case of an executive or military department, a Deputy Secretary or an Under Secretary may be designated as an alternate member. In the case of any other Federal agency, the alternate member shall be designated from among the officials thereof of appropriate rank.

(c) The Chairman will designate the Federal Payroll Savings Officer of the Savings Bonds Division, Department of the Treasury, to act as his liaison officer with members of the Committee.

SEC. 2. The Committee shall perform the following functions and duties:

(a) Formulating and presenting to the Federal agencies a plan of organization and sales promotion whereby the Payroll Savings Plan and Military Bond Allotment Plan, hereinafter referred to as the Plans, will be made available to all uniformed and civilian personnel of the government for the purchase of Savings Bonds, and whereby all such personnel will be urged to participate.

(b) Assisting the Federal agencies in installing the Plans and in solving any special problems that may develop in connection therewith.

(c) Acting as a clearinghouse for Federal agencies in compiling and disseminating such statistics and information with respect to the implementation and sales promotion of the Plans as may be appropriate.

(d) Recommending to the Federal agencies any methods for improvements in the program adopted pursuant to the Plans.

(e) The Committee will meet, and will be available to meet with the President, at least once each calendar year and at such other times as may be necessary to carry out its responsibilities.

SEC. 3. Each Federal agency shall institute and put into operation, as soon as practicable, a plan of organization and sales promotion recommended by the Committee, with such modifications as particular circumstances may render advisable.

SEC. 4. As used in this Order, the term "Federal agencies" means departments, agencies, and establishments of the Executive branch of the Government.

SEC. 5. This Order supersedes Executive Order No. 11532 of June 2, 1970.

JIMMY CARTER.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 754, 757c-2 of this title.

§ 757c-1. Repealed. Pub. L. 91-130, § 2(a), Dec. 1, 1969, 83 Stat. 272

Section, act Sept. 24, 1917, ch. 56, § 25, as added Sept. 22, 1959, Pub. L. 86-346, title I, 101(a), 73 Stat. 621, authorized the interest rate or investment yield of an offering of United States savings bonds under section 757c of this title to exceed the maximum allowable interest rate under specified conditions, but in no event to exceed 4¼ per centum per annum.

§ 757c-2. United States retirement and savings bonds

(a) Issuance; form; terms and conditions

In addition to the United States savings bonds authorized to be issued under section 757c of this title, the Secretary of the Treasury, with the approval of the President, is authorized to issue from time to time, through the United States Postal Service or otherwise, United States retirement and savings bonds, the proceeds of which shall be available to meet any public expenditures authorized by law and to retire any outstanding obligations of the United States bearing interest or issued on a discount basis. The various issues and series of United States retirement and savings bonds shall be in such forms, shall be offered in such amounts, subject to the limitations imposed by section 757b of this title, and shall be issued in such manner and subject to such terms and conditions consistent with subsections (b), (c), and (d) of this section, including any restrictions on their transfer, as the Secretary of the Treasury may from time to time prescribe.

(b) Issuance at discount only; terms and conditions of redemption before maturity; retention after maturity

(1) Retirement and savings bonds shall be issued only on a discount basis, and shall mature not less than ten nor more than thirty years from the date as of which issued, as the terms thereof may provide. Such bonds shall be sold at such price or prices and shall be redeemable before maturity upon such terms and conditions as the Secretary of the Treasury may prescribe, except that the issue price of such bonds, and the terms upon which they may be redeemed at maturity, shall be such as to afford an investment yield of not more than 5 per centum per annum, compounded semiannually. The denominations of such bonds shall be such as the Secretary of the Treasury may from time to time determine and shall be expressed in terms of their maturity values. The Secretary of the Treasury is authorized by regulations to fix the maximum amount of such bonds issued in any one year that may be held by any one person at any one time, except that such maximum amount shall not be less than $3,000.

(2) The Secretary of the Treasury, with the approval of the President, is authorized to provide by regulations that owners of retirement and savings bonds may, at their option, retain the bonds after maturity and continue to earn interest upon them at rates which are consistent with the rate of investment yield afforded by retirement and savings bonds.

(c) Increments in value as interest for tax purposes

For purposes of taxation, any increment in value represented by the difference between the price paid and the redemption value received (whether at, before, or after maturity) for savings and retirement bonds shall be considered as interest. Such bonds shall not bear the circulation privilege.

(d) Applicability of section 757c(c), (e), (g), (h), and (i)

The provisions of subsections (c), (e), (g), (h), and (i) of section 757c of this title shall, to the extent not inconsistent with the provisions of this section, apply with respect to retirement and savings bonds issued under this section.

(Sept. 24, 1917, ch. 56, § 22A, as added Nov. 8, 1966, Pub. L. 89-800, § 5, 80 Stat. 1514.)

CHANGE OF NAME

The Postal Service has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

§ 757c-3. Tax and loss bonds; amounts, terms, and conditions; redemption

The Secretary of the Treasury is authorized to issue, from time to time, tax and loss bonds, the proceeds of which shall be available to meet any public expenditures authorized by law, and to retire any outstanding obligations of the United States issued under this Act. Tax and loss bonds shall be nontransferrable except as provided by the Secretary of the Treasury, shall bear no interest and shall be issued in such amounts, subject to the limitations imposed by section 757b of this title, as are necessary to permit persons to comply with section 832(e) of title 26. Tax and loss bonds shall be issued in such amounts and on such terms and conditions as required by section 832(e) of title 26 and as the Secretary of the Treasury shall prescribe. With respect to any taxable year in which amounts are subtracted from the mortgage guaranty account referred to in section 832(e)(3) of title 26, an amount of tax and loss bonds which was purchased under section 832(e)(2) of title 26 with respect to the amount so subtracted shall be redeemed, and to the extent necessary shall be applied to pay any taxes due as a result of the inclusion under section 82(b)(1)(E) [1] of title 26 of amounts in gross income. In addition, tax and loss bonds may be redeemed as prescribed by the Secretary of the Treasury.

(Sept. 24, 1917, ch. 56, § 26, as added Jan. 2, 1968, Pub. L. 90-240, § 5(f), 81 Stat. 778.)

REFERENCES IN TEXT

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

§ 757c-4. Unmatured obligations not redeemable in payment of any United States tax in an amount above the fair market value of such obligation

In the case of obligations issued after March 3, 1971, under this Act or under any other provision of law, the terms and conditions of issue

[1] So in original. Probably should be 832(b)(1)(E).

shall not permit the redemption before maturity of such obligation in payment of any tax imposed by the United States in any amount above the fair market value of such obligation at the time of such redemption. This section shall not apply to any Treasury bill which is issued under the authority of section 754 of this title.

(Sept. 24, 1917, ch. 56, § 27, as added Mar. 17, 1971, Pub. L. 92-5, title I, § 4(b), 85 Stat. 5.)

REFERENCES IN TEXT

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

§ 757d. Proof of death to support credit allowance in Federal Reserve Bank accounts on transfer, redemption, payment, etc., of Government securities

A finding of death made by any official or agency of the United States authorized by section 1005 of Appendix to title 50, or by any other law to make such a finding, or by the Secretary of the Army or the Secretary of the Navy, shall be a sufficient proof of death to support the allowance of credit in the accounts of any Federal Reserve bank or accountable officer of the Treasury Department in any case involving the transfer, exchange, reissue, redemption, or payment of bonds and other obligations of the United States, including those obligations guaranteed by the United States for which the Treasury Department acts as transfer agent.

(Sept. 24, 1917, ch. 56, § 23, as added Apr. 3, 1945, ch. 51, § 4, 59 Stat. 48.)

REFERENCES IN TEXT

Section 1005 of Appendix to title 50, referred to in the text, was repealed by Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 651.

CHANGE OF NAME

The Department of War was designated the Department of the Army and the title of the Secretary of War was changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued the Department of the Army under the administrative supervision of a Secretary of the Army.

§ 757e. Acceptance by Treasurer of gifts and bequests of Government securities

Whenever any direct obligation of the United States, bearing interest or sold on a discount basis is donated to the United States, is bequeathed by will to the United States, become[1] the property of the United States under the terms of a trust, or is by its terms payable upon the death of the owner to the United States or any officer thereof in his official capacity, the Treasurer of the United States upon receipt of such obligation shall effect redemption thereof. If under applicable law such gift, bequest, or other transfer to the United States is subject to a gift or inheritance tax, the Treasurer shall pay such tax out of the proceeds of redemption and shall deposit the balance in the Treasury as miscellaneous receipts or as otherwise authorized by law. If no tax is payable the entire proceeds shall be so deposited.

(Sept. 24, 1917, ch. 56, § 24, as added Apr. 3, 1945, ch. 51, § 4, 59 Stat. 48.)

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 26 sections 2055, 2106.

§ 757f. Annual report of the Secretary of the Treasury to Congress on the national debt and tax structure

The Secretary of the Treasury shall, on the first day of each regular session of the Congress, submit to the Senate and the House of Representatives a report setting forth, as of the close of the preceding September 30 (beginning with the report as of June 30, 1967), the aggregate and individual amounts of the contingent liabilities and the unfunded liabilities of the Government, and of each department, agency, and instrumentality thereof, including, so far as practicable, trust fund liabilities, Government corporations' liabilities, indirect liabilities not included as a part of the public debt, and liabilities of insurance and annuity programs, including their actuarial status. The report shall also set forth the collateral pledged, or the assets available (or to be realized), as security for such liabilities (Government securities to be separately noted), and shall also set forth all other assets specifically available to liquidate such liabilities of the Government. The report shall set forth the required data in a concise form, with such explanatory material (including such analysis of the significance of the liabilities in terms of past experience and probable risk) as the Secretary may determine to be necessary or desirable, and shall include total amounts of each category according to the department, agency, or instrumentality involved.

(Pub. L. 89-809, title IV, § 402, Nov. 13, 1966, 80 Stat. 1590; Pub. L. 94-273, § 2(17), Apr. 21, 1976, 90 Stat. 375.)

AMENDMENTS

1976—Pub. L. 94-273 substituted "September" for "June".

§ 758. Bonds and certificates not to bear circulation privilege

None of the bonds authorized by section 752 of this title nor of the certificates authorized by sections 754 and 757 of this title shall bear the circulation privilege.

(Sept. 24, 1917, ch. 56, § 7, 40 Stat. 291.)

CODIFICATION

Section is based on the third sentence of section 7 of act Sept. 24, 1917. The first two sentences of such section 7, which were classified to section 747 of this title,

[1] So in original. Probably should read "becomes".

were repealed by Pub. L. 86-346, Sept. 22, 1959, § 105(b)(2), 73 Stat. 622.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 752a of this title.

§ 759. First Liberty loan; appropriation to pay expenses

In order to pay all necessary expenses, including rent, connected with any operations under this Act, a sum not exceeding one-tenth of 1 per centum of the amount of certificates of indebtedness therein authorized is appropriated, or as much thereof as may be necessary, out of any money in the Treasury not otherwise appropriated, to be expended as the Secretary of the Treasury may direct.

(Apr. 24, 1917, ch. 4, § 8, 40 Stat. 37; May 29, 1928, ch. 901, § 1(20), 45 Stat. 987.)

REFERENCES IN TEXT

This Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35, known as the First Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

AMENDMENTS

1928—Act May 29, 1928, eliminated a proviso which required Secretary of the Treasury annually to transmit to Congress detailed statements of all expenditures under the sections referred to in this section.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 761 of this title.

§ 760. Second and third Liberty loans; appropriation to pay expenses of issue of bonds

In order to pay all necessary expenses, including rent, connected with any operations under this Act, the sum not exceeding one-fifth of 1 per centum of the amount of bonds and war-saving certificates and one-tenth of 1 per centum of the amount of certificates of indebtedness therein authorized is appropriated, or as much thereof as may be necessary, out of any money in the Treasury not otherwise appropriated, to be expended as the Secretary of the Treasury may direct. During any period for which a definite appropriation has been made for expenses for which this section makes an indefinite appropriation, the definite appropriation shall be available under the terms of this section and the indefinite appropriation shall not be available for obligation.

(Sept. 24, 1917, ch. 56, § 10, 40 Stat. 292; May 29, 1928, ch. 901, § 1(20), 45 Stat. 987; June 1, 1955, ch. 119, § 3, 69 Stat. 82.)

REFERENCES IN TEXT

This Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35, known as the First Liberty Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

AMENDMENTS

1955—Act June 1, 1955, added last sentence, to provide that where definite appropriation for expenses has been made the indefinite appropriation under this section shall not be available for obligation.

1928—Act May 29, 1928, eliminated a proviso which required Secretary of the Treasury annually to transmit to Congress detailed statements of all expenditures under the Second Liberty Bond Act.

UNAVAILABILITY OF APPROPRIATIONS DURING FISCAL YEAR 1956

Act June 1, 1955, ch. 113, title I, § 101, 69 Stat. 72, provided in part that: "the indefinite appropriation provided by section 10 of the Second Liberty Bond Act, as amended [this section], shall not be available for obligation during the current fiscal year."

SIMILAR PROVISIONS

Similar provisions were carried in the following prior Treasury and Post Office Appropriation Acts: Acts Apr. 24, 1945, ch. 92, title I, § 101, 59 Stat. 59; July 20, 1946, ch. 588, title I, § 101, 60 Stat. 572; July 1, 1947, ch. 186, title I, § 101, 61 Stat. 218; June 14, 1948, ch. 466, title I, § 101, 62 Stat. 410; June 30, 1949, ch. 286, title I, § 101, 63 Stat. 359; Sept. 6, 1950, ch. 896, ch. IV, title I, § 101, 64 Stat. 635; Aug. 11, 1951, ch. 301, title I, § 101, 65 Stat. 184; June 30, 1952, ch. 523, title I, § 101, 66 Stat. 289; June 18, 1953, ch. 132, title I, § 101, 67 Stat. 67; May 28, 1954, ch. 242, title I, § 101, 68 Stat. 144.

CROSS REFERENCES

Appropriation provided by this section available for necessary expenses of United States in issuing savings bonds, see section 757c of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 753, 757c, 761 of this title; title 40 section 723.

§ 761. Appropriations for expense available for subsequent public debt issues

The appropriations contained in sections 759 and 760 of this title, are made applicable to any operations arising in connection with any public-debt issues made subsequently to June 30, 1921, pursuant to the authority contained in the First Liberty Bond Act or the Second Liberty Bond Act, as amended and supplemented: *Provided*, That with respect to operations on account of any such issue made after June 16, 1921, such appropriations shall be available only until the close of the fiscal year next following the fiscal year in which such issue was made.

(June 16, 1921, ch. 23, § 1, 42 Stat. 36.)

REFERENCES IN TEXT

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The Second Liberty Bond Act, as amended, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended. For complete classification of that Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

APPROPRIATION FOR EXPENSES DURING FISCAL YEARS

Appropriations for expenses during fiscal years 1944 and 1945 carried in Treasury and Post Office Appropriation Acts June 30, 1943, ch. 179, title I, § 1, 57 Stat. 255; Apr. 22, 1944, ch. 175, title I, § 1, 58 Stat. 199, respectively, were not carried in Treasury and Post Office Appropriation Act, 1946, Apr. 24, 1945, ch. 92, title I, 59 Stat. 59.

CROSS REFERENCES

Appropriations provided by this section available for necessary expenses of United States savings bonds, see section 757c of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 757c of this title; title 40 section 723.

§ 761a. Omitted

CODIFICATION

Section, acts Mar. 25, 1940, ch. 71, title I, 54 Stat. 59; May 31, 1941, ch. 156, title I, § 1, 55 Stat. 216; July 25, 1942, ch. 524, title I, 56 Stat. 720, was from the Treasury and Post Office Departments Appropriation Acts, 1941, 1942, and the First Supplemental National Defense Appropriation Act, 1943, and was not repeated in subsequent appropriation acts.

§ 762. Expenses of sale and distribution of war-savings and thrift stamps

The Secretary of the Treasury is authorized and directed to advance to the Postmaster General from the appropriation for expenses of preparation and issuance of war-savings stamps such sums as may be necessary to meet the expenses of the United States Postal Service for clerical service and other necessary expenditures in connection with the distribution, sale, and keeping of accounts of war-savings and thrift stamps.

(Nov. 4, 1918, ch. 201, § 1, 40 Stat. 1035.)

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(*a*), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

§ 763. First and second Liberty loans; bonds; conversion into bonds bearing higher interest rate; extension of time for

The privilege of converting 4 per centum bonds of the first Liberty loan converted and 4 per centum bonds of the second Liberty loan into 4¼ per centum bonds, which privilege arose on May 9, 1918, and expired on November 9, 1918, may be extended by the Secretary of the Treasury for such period, upon such terms and conditions and subject to such rules and regulations as he may prescribe. For the purpose of computing the amount of interest payable, bonds presented for conversion under any such extension shall be deemed to be converted on the dates for the payment of the semiannual interest on the respective bonds so presented for conversion next succeeding the date of such presentation.

(Mar. 3, 1919, ch. 100, § 5, 40 Stat. 1311.)

§ 764. Use of proceeds; exchange of bonds

Bonds shall be issued from time to time upon the interchange of bonds of different denominations and of coupon and registered bonds and upon the transfer of registered bonds issued under sections 1 and 4 of the Act of April 24, 1917 (chapter 4, Fortieth Statutes, page 36), under such rules and regulations as the Secretary of the Treasury shall prescribe, and, if and to the extent that the privilege of conversion provided for in such bonds shall arise and shall be exercised, in accordance with such provision for such conversion. The proceeds of the bonds authorized by section 752 of this title may be used for the purpose of defraying expenditures, and to reimburse the Treasury for expenditures not covered by previous issues of bonds, on account of the Panama Canal; to raise the money necessary to carry into effect the provisions of section 79 of title 50, relative to the production of nitrates; to meet expenditures and reimburse the Treasury for expenditures on account of the Mexican situation, the construction of the armor-plate plant, the construction of the Alaskan railway, and the purchase of the Danish West Indies; to meet emergency expenditures directed by the President for naval construction or the expediting thereof; and to redeem the 3 per centum loan of 1908 to 1918, maturing August 1, 1918.

(Apr. 24, 1917, ch. 4, § 1, 40 Stat. 36; Sept. 24, 1917, ch. 56, § 11, 40 Stat. 292.)

REFERENCES IN TEXT

Sections 1 and 4 of the Act of April 24, 1917, referred to in text, are sections 1 and 4 of act Apr. 24, 1917, ch. 4, 40 Stat. 35, known as the First Liberty Bond Act. Section 1 of that act is set out in the Codification note under section 746 of this title. Section 4 of that act is set out in the Codification note below.

Section 79 of title 50, referred to in the text, was repealed by act Aug. 10, 1956, ch. 1041, § 53, 70A Stat. 641, and is now covered by section 100 of Title 50, War and National Defense.

CODIFICATION

Section is based on section 11 of the Second Liberty Bond Act of Sept. 24, 1917, which, prior to its incorporation into the Code, read as follows: "Bonds shall not be issued under authority of sections one and four of said Act approved April twenty-fourth, nineteen hundred and seventeen, in addition to the $2,000,000,000 thereof heretofore issued or offered for subscription, but bonds shall be issued from time to time upon the interchange of such bonds of different denominations and of coupon and registered bonds and upon the transfer of registered bonds, under such rules and regulations as the Secretary of the Treasury shall prescribe, and, if and to the extent that the privilege of conversion provided for in such bonds shall arise and shall be exercised, in accordance with such provision for such conversion. No bonds shall be issued under authority of the several sections of Acts and of the resolution mentioned in said section four of the Act approved April twenty-fourth, nineteen hundred and seventeen; but the proceeds of the bonds herein authorized may be used for purposes mentioned in said section four of the Act of April twenty-fourth, nineteen hundred and seventeen, and as set forth in the Acts therein enumerated."

Section 4 of the Act of Apr. 24, 1917, read as follows: "The Secretary of the Treasury, in his discretion, is hereby authorized to issue the bonds not already issued heretofore authorized by section thirty-nine of the Act approved August fifth, nineteen hundred and nine, entitled 'An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes; section one hundred and twenty-four of the Act approved June third, nineteen hundred and sixteen, entitled 'An Act for making further and more effectual provision for the national defense, and for other purposes'; section thirteen of the Act of September seventh, nineteen hundred and sixteen, entitled 'An Act to establish a United States shipping board for the purpose of encouraging, developing, and creating a naval auxiliary and a naval reserve and a merchant marine to meet the requirements of the commerce of the United States with its Territories and possessions and with foreign countries to regulate carriers by water engaged in the foreign and interstate commerce of the United States, and for other purposes'; section four hundred of the Act approved March third, nineteen hundred and seventeen, entitled 'An Act to provide increased revenue to defray

the expenses of the increased appropriations for the Army and Navy and the extensions of fortifications, and for other purposes'; and the public resolution approved March fourth, nineteen hundred and seventeen entitled 'Joint resolution to expedite the delivery of materials, equipment, and munitions and to secure more expeditious construction of ships,' in the manner and under the terms and conditions prescribed in section one of this Act.

"That the Secretary of the Treasury is hereby authorized to borrow on the credit of the United States from time to time, in addition to the sum authorized in section one of this Act, such additional amount, not exceeding $63,945,460 as may be necessary to redeem the three per cent loan of nineteen hundred and eight to nineteen hundred and eighteen, maturing August first, nineteen hundred and eighteen, and to issue therefor bonds of the United States in the manner and under the terms and conditions prescribed in section one of this Act."

§ 765. Repealed. Pub. L. 92–5, title I, § 4(a)(1), Mar. 17, 1971, 85 Stat. 5

Section, act Sept. 24, 1917, ch. 56, § 14, as added Apr. 4, 1918, ch. 44, § 6, 40 Stat. 505, provided that bonds bearing interest at a higher rate than 4% per annum owned by the decedent for at least 6 months prior to his death and constituting a part of his estate were receivable in payment of estate or inheritance taxes.

Effective Date of Repeal

Section 4(a) of Pub. L. 92–5 provided in part that the repeal of this section by Pub. L. 92–5 shall be effective with respect to obligations issued after Mar. 3, 1971.

§ 766. Bonds, notes, or certificates payable in foreign money

Any of the bonds, notes, or certificates of indebtedness authorized by this Act may be issued by the Secretary of the Treasury payable, principal and interest, in any foreign money or foreign moneys, as expressed in such bonds, notes, or certificates, but not also in United States gold coin, and he may dispose of such bonds, notes, or certificates in such manner and at such prices, not less than par, as he may determine, without compliance with the provisions of the third paragraph of section 752 of this title. In determining the amount of bonds, notes, and certificates issuable under this Act the dollar equivalent of the amount of any bonds, notes, or certificates payable in foreign money or foreign moneys shall be determined by the par of exchange at the date of issue thereof, as estimated by the Director of the Mint, and proclaimed by the Secretary of the Treasury, in pursuance of the provisions of section 372 of this title. The Secretary of the Treasury may designate depositaries in foreign countries, with which may be deposited as he may determine all or any part of the proceeds of any bonds, notes, or certificates authorized by this Act payable in foreign money or foreign moneys.

(Sept. 24, 1917, ch. 56, § 16, as added Apr. 4, 1918, ch. 44, § 6, 40 Stat. 505, and amended Nov. 13, 1966, Pub. L. 89–809, title IV, § 401, 80 Stat. 1590.)

References in Text

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

Amendments

1966—Pub. L. 89–809 inserted ", notes," following "bonds" wherever appearing.

§ 767. Sinking fund for retirement of Liberty bonds and notes

There is created in the Treasury a cumulative sinking fund for the retirement of bonds and notes issued under the First Liberty Bond Act, the Second Liberty Bond Act, the Third Liberty Bond Act, the Fourth Liberty Bond Act, or under this Act, and outstanding on July 1, 1920, and of bonds and notes thereafter issued, under any of such Acts or under any of such Acts as amended. The sinking fund and all additions thereto are appropriated for the payment of such bonds and notes at maturity, or for the redemption or purchase thereof before maturity by the Secretary of the Treasury at such prices and upon such terms and conditions as he shall prescribe, and shall be available until all such bonds and notes are retired. The average cost of the bonds and notes purchased shall not exceed par and accrued interest. Bonds and notes purchased, redeemed, or paid out of the sinking fund shall be canceled and retired and shall not be reissued. For each fiscal year, until all such bonds and notes are retired there is appropriated, out of any money in the Treasury not otherwise appropriated, for the purposes of such sinking fund, an amount equal to the sum of (1) 2½ per centum of the aggregate amount of such bonds and notes outstanding on July 1, 1920, less an amount equal to the par amount of any obligations of foreign governments held by the United States on July 1, 1920, and (2) the interest which would have been payable during the fiscal year for which the appropriation is made on the bonds and notes purchased, redeemed or paid out of the sinking fund during such year or in previous years.

(Mar. 3, 1919, ch. 100, § 6, 40 Stat. 1311; Mar. 2, 1923, ch. 179, 42 Stat. 1427; May 29, 1928, ch. 901, § 1(21), 45 Stat. 987; Jan. 30, 1934, ch. 6, § 14(b), 48 Stat. 344.)

References in Text

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The Second Liberty Bond Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended. For complete classification of that Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The Third Liberty Bond Act, referred to in text, is act Apr. 4, 1918, ch. 44, 40 Stat. 502. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The Fourth Liberty Bond Act, referred to in text, is act July 9, 1918, ch. 142, 40 Stat. 844. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

This Act, referred to in text, is act Mar. 3, 1919, ch. 100, 40 Stat. 1309, known as the Victory Liberty Loan Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

AMENDMENTS

1934—Act Jan. 30, 1934, eliminated ", for refunding purposes" at the end of first sentence.

1928—Act May 29, 1928, eliminated a second paragraph which required Secretary of the Treasury annually to submit to Congress reports of actions taken under authority of this section.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 767a, 767b, 822b of this title.

§ 767a. Additional appropriation for sinking fund

For each fiscal year beginning with the fiscal year 1934 there is authorized to be appropriated, for the purposes of the sinking fund provided in section 767 of this title, in addition to amounts otherwise appropriated, an amount equal to 2½ per centum of the aggregate amount of the expenditures made, out of appropriations made or authorized in this title, on or after July 21, 1932, and on or before the last day of the fiscal year for which the appropriation is made.

(July 21, 1932, ch. 520, § 308, 47 Stat. 724.)

REFERENCES IN TEXT

"This title", referred to in text, is title III of the Emergency Relief and Construction Act of July 21, 1932, ch. 520, 47 Stat. 709, which generally related to appropriations for public works. Provisions of such title III were classified to this section, and section 6 of former Title 23, Highways. Section 6 of former Title 23 was repealed and reenacted as sections 103(b), (e), 105(c), and 121(c) of Title 23, Highways, by Pub. L. 85-767, Aug. 27, 1958, 72 Stat. 885. For complete classification of this Act to the Code, see Tables volume.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 767b of this title.

§ 767b. Further appropriation for sinking fund

To carry into effect the provisions of section 767a of this title, there is appropriated for each fiscal year beginning with the fiscal year 1935, out of any money in the Treasury not otherwise appropriated, for the purposes of the cumulative sinking fund provided in section 767 of this title, in addition to amounts otherwise appropriated, a sum equal to 2½ per centum of the aggregate of the expenditures on or after June 30, 1933, from appropriations made or authorized in sections 301 and 302, title III, of the Emergency Relief and Construction Act of 1932, July 21, 1932.

(Mar. 3, 1933, ch. 212, title I, § 1, 47 Stat. 1492; Mar. 15, 1934, ch. 70, title I, § 1, 48 Stat. 428.)

REFERENCES IN TEXT

Sections 301 and 302 of the Emergency Relief and Construction Act of 1932, referred to in text, are sections 301 and 302 of act July 21, 1932, ch. 520, 47 Stat. 709, and were not classified to the Code.

AMENDMENTS

1934—Act Mar. 15, 1934 substituted "on or after June 30, 1933" for "during the fiscal year 1933".

§ 768. Bonds and certificates of indebtedness payable in legal tender coin or currency

Any bonds and certificates of indebtedness of the United States issued on and after February 4, 1910, shall be payable, principal and interest, in United States legal tender coin or currency; and such bonds may be issued in such denomination as may be prescribed by the Secretary of the Treasury.

(Feb. 4, 1910, ch. 25, § 1, 36 Stat. 192; Mar. 3, 1917, ch. 159, § 400, 39 Stat. 1002; Mar. 4, 1917, ch. 191, 39 Stat. 1201; Apr. 24, 1917, ch. 4, § 1, 40 Stat. 35; June 5, 1933, ch. 48, § 1, 48 Stat. 113.)

CODIFICATION

The words "legal tender coin or currency" were substituted for "gold coin of the standard of value on February 4, 1910" on authority of act June 5, 1933, ch. 48, § 1, 48 Stat. 113, classified to section 463 of this title, which prohibits payment of obligations in gold.

REPEALS

Acts and parts of acts inconsistent with this section repealed, see section 446 of this title.

CROSS REFERENCES

Gold coinage discontinued and existing gold coins withdrawn from circulation, see section 315b of this title.

Provisions for payment of obligations in gold declared against public policy, see section 463 of this title.

§ 769. Certificates of indebtedness; taxation; expense of issue

Any certificates of indebtedness issued on and after February 4, 1910, shall be exempt from all taxes or duties of the United States (but, in the case of certificates issued after September 1, 1917, only if and to the extent provided in connection with the issue thereof), as well as from taxation in any form by or under State, municipal, or local authority; and a sum not exceeding one-tenth of 1 per centum of the amount of any certificates of indebtedness issued is appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expenses of preparing, advertising, and issuing the same.

(Feb. 4, 1910, ch. 25, § 2, 36 Stat. 192; Sept. 24, 1917, ch. 56, § 11, 40 Stat. 292.)

CROSS REFERENCES

United States obligations and evidences of ownership issued after March 27, 1942, as subject to Federal taxation, see section 742a of this title.

§ 770. Certain bonds not receivable as security for national bank circulating notes

The bonds issued under section 39 of the Act of August 5, 1909 (chapter 6, Thirty-sixth Statutes, page 117), which carry a provision that such bonds shall not be receivable by the Treasurer of the United States as security for the issue of circulating notes to national banks shall not be receivable for that purpose.

(Mar. 2, 1911, ch. 195, 36 Stat. 1013.)

REFERENCES IN TEXT

Section 39 of the Act of August 5, 1909, referred to in text is section 39 of act Aug. 5, 1909, ch. 6, 36 Stat. 117. For classification of that section to the Code, see

section 745 of this title and Codification note set out thereunder.

§ 771. Deposit of proceeds of sales of Liberty bonds, certificates of indebtedness, and war-savings certificates

The Secretary of the Treasury, in his discretion, is authorized to deposit, in such incorporated banks and trust companies as he may designate, the proceeds, or any part thereof, arising from the sale of the bonds and certificates of indebtedness, Treasury bills, and war-savings certificates authorized by this Act, and arising from the payment of internal revenue taxes, and such deposits shall bear such rate or rates of interest, and shall be secured in such manner, and shall be made upon and subject to such terms and conditions as the Secretary of the Treasury may from time to time prescribe.

(Sept. 24, 1917, ch. 56, § 8, 40 Stat. 291; Apr. 4, 1918, ch. 44, § 5, 40 Stat. 504; Jan. 30, 1934, ch. 6, § 14(a)(2), 48 Stat. 343; Aug. 27, 1949, ch. 517, § 7(b), 63 Stat. 668; Sept. 21, 1966, Pub. L. 89-597, § 2(d), 80 Stat. 824.)

References in Text

This Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

Amendments

1966—Pub. L. 89-597 repealed proviso making inapplicable provisions relating to reserve requirements for national banking associations and other member banks of the Federal Reserve System to deposits of public moneys by the United States in designated depositories.

1949—Act Aug. 27, 1949, substituted "internal revenue taxes" for "income and excess profits taxes".

1934—Act Jan. 30, 1934, inserted ", Treasury bills".

Section Referred to in Other Sections

This section is referred to in sections 440, 444, 445, 446, 753, 772, 822b of this title.

§ 772. Fiscal agents

Any incorporated bank or trust company designated as a depositary by the Secretary of the Treasury under the authority conferred by section 771 of this title, which gives security for such deposits as, and to amounts, by him prescribed, may, upon and subject to such terms and conditions as the Secretary of the Treasury may prescribe, act as a fiscal agent of the United States in connection with the operations of selling and delivering any bonds, certificates of indebtedness, or war-savings certificates of the United States.

(July 9, 1918, ch. 142, § 4, 40 Stat. 845.)

§ 772a. Services without compensation in connection with the sale of public-debt obligations

The Secretary of the Treasury is authorized to accept services without compensation in connection with the program for the sale of United States public-debt obligations.

(June 1, 1955, ch. 119, § 2, 69 Stat. 82.)

Cross References

Voluntary service for United States forbidden except in cases of emergency, see section 665 of this title.

§ 773. Performance of services by postal employees in connection with bonds, etc.

In connection with the operations of advertising, selling, and delivering any bonds, certificates of indebtedness, or war-savings certificates of the United States provided for in this Act, the Postmaster General, under such regulations as he may prescribe, shall require, at the request of the Secretary of the Treasury, the employees of the United States Postal Service to perform such services as may be necessary, desirable, or practicable, without extra compensation.

(Sept. 24, 1917, ch. 56, § 9, 40 Stat. 292.)

References in Text

This Act, referred to in text, means act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

Change of Name

The Post Office Department and the Postal Service have been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(o), Aug. 12, 1970, 84 Stat. 733, set out as a note preceding section 101 of Title 39, Postal Service.

Section Referred to in Other Sections

This section is referred to in section 753 of this title; title 7 sections 903, 1032.

§ 773a. Gold clause securities; payment; exchange of coins or currencies

The lawful holders of the coins or currencies of the United States shall be entitled to exchange them, dollar for dollar, for other coins or currencies which may be lawfully acquired and are legal tender for public and private debts. The Secretary of the Treasury is authorized and directed to make such exchanges and payments upon presentation hereunder in the manner provided in regulations prescribed by him.

(Aug. 27, 1935, ch. 780, § 1, 49 Stat. 938.)

Codification

Provision of this section entitling holders of gold-clause securities to receive payment of the stated dollar amounts prior to maturity expired by its own limitations on July 1, 1936 and has been omitted.

Section Referred to in Other Sections

This section is referred to in section 773d of this title.

§ 773b. Withdrawal of consent to sue United States; exceptions

Any consent which the United States may have given to the assertion against it of any right, privilege, or power whether by way of suit, counterclaim, set-off, recoupment, or other affirmative action or defense in its own name or in the name of any of its officers, agents, agencies, or instrumentalities in any proceeding of any nature whatsoever (1) upon any gold-clause securities of the United States or for interest thereon, or (2) upon any coin or currency of the United States, or (3) upon any claim or demand arising out of any surrender, requisition, seizure, or acquisition of any such coin or currency or of any gold or silver and involving the

effect or validity of any change in the metallic content of the dollar or other regulation of the value of money, is withdrawn: *Provided*, That this section shall not apply to any suit commenced prior to August 27, 1935, or which may be commenced by January 1, 1936, or to any proceeding referred to in this section in which no claim is made for payment or credit in an amount in excess of the face or nominal value in dollars of the securities, coins, or currencies of the United States involved in such proceeding.

(Aug. 27, 1935, ch. 780, § 2, 49 Stat. 939.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 773c, 773d of this title.

§ 773c. Manner of payment

Except in cases with respect to which consent is not withdrawn under section 773b of this title, no sums, whether heretofore or hereafter appropriated or authorized to be expended, shall be available for or expended in, payment upon securities, coins, or currencies of the United States except on an equal and uniform dollar for dollar basis.

(Aug. 27, 1935, ch. 780, § 3, 49 Stat. 939.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 773d of this title.

§ 773d. Definitions of "gold clause" and "securities of the United States"

As used in sections 773a to 773c of this title the phrase "gold clause" means a provision contained in or made with respect to an obligation which purports to give the obligee a right to require payment in gold, or in a particular kind of coin or currency of the United States, or in an amount in money of the United States measured thereby, declared to be against public policy by section 463 of this title; and the phrase "securities of the United States" means the domestic public debt obligations of the United States, including bonds, notes, certificates of indebtedness, and Treasury bills, and other obligations for the repayment of money, or for interest thereon, made, issued, or guaranteed by the United States.

(Aug. 27, 1935, ch. 780, § 4, 49 Stat. 939.)

§ 774. Short titles of Acts

The short titles of the following Acts referred to or included, wholly or partly, in this chapter shall be as follows: (1) The short title of the Act of April 24, 1917 (chapter 4, Fortieth Statutes, page 35), shall be "First Liberty Bond Act."

(2) The short title of the Act of September 24, 1917 (chapter 56, Fortieth Statutes, page 288), shall be "Second Liberty Bond Act."

(3) The short title of the Act of April 4, 1918 (chapter 44, Fortieth Statutes, page 502), shall be "Third Liberty Bond Act."

(4) The short title of the Act of July 9, 1918 (chapter 142, Fortieth Statutes, page 844), shall be "Fourth Liberty Bond Act."

(5) The short title of the Act of September 24, 1918 (chapter 176, Fortieth Statutes, page 965), shall be "Supplement to Second Liberty Bond Act."

(6) The short title of the Act of March 3, 1919 (chapter 100, Fortieth Statutes, page 1309), shall be "Victory Liberty Loan Act."

(Apr. 24, 1917, ch. 4, § 9, as added Apr. 4, 1918, ch. 44, § 7, 40 Stat. 506; Sept. 24, 1917, ch. 56, § 17, as added Apr. 4, 1918, ch. 44, § 6, 40 Stat. 506; Apr. 4, 1918, ch. 44, § 8, 40 Stat. 506, and amended July 9, 1918, ch. 142, § 5, 40 Stat. 845; Sept. 24, 1918, ch. 176, § 7, 40 Stat. 967; Mar. 3, 1919, ch. 100, § 11, 40 Stat. 1314.)

REFERENCES IN TEXT

The First Liberty Bond Act, referred to in par. (1), is act Apr. 24, 1917, ch. 4, 40 Stat. 35, which enacted sections 746, 755, 755a, 759, 764, 774, and 804 of this title and section 462a of Title 12, Banks and Banking, and amended sections 745 and 768 of this title. For complete classification of this Act to the Code, see Tables volume.

The Second Liberty Bond Act, referred to in par. (2), is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended, which enacted sections 747, 752 to 754b, 757, 757b, 757c to 757e, 758, 760, 765, 766, 771, 773, and 801 of this title and amended sections 745, 764, 769 and 774 of this title; title 50 App. section 2312. For complete classification of this Act to the Code, see Tables volume.

The Third Liberty Bond Act, referred to in par. (3), is act Apr. 4, 1918, ch. 44, 40 Stat. 502, which enacted sections 765, 766, and 774 of this title and amended sections 752, 752a, 754, and 771 of this title. For complete classification of this Act to the Code, see Tables volume.

The Fourth Liberty Bond Act, referred to in par. (4), is act July 9, 1918, ch. 142, 40 Stat. 844, which enacted sections 750 and 772 of this title and amended sections 752 and 774 of this title. For complete classification of this Act to the Code, see Tables volume.

The Supplement to Second Liberty Bond Act, referred to in par. (5), is act Sept. 24, 1918, ch. 176, 40 Stat. 965, which amended sections 757 and 774 of this title, sections 84 and 95a of Title 12, Banks and Banking, and section 5 of the Appendix to Title 50, War and National Defense. For complete classification of this Act to the Code, see Tables volume.

The Victory Liberty Loan Act, referred to in par. (6), is act Mar. 3, 1919, ch. 100, 40 Stat. 1309, which enacted sections 749, 753, 763, 767, 802, and 803 of this title and amended sections 750, 754, and 774 of this title and section 343 of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see Tables volume.

SHORT TITLE OF 1960 AMENDMENT

Pub. L. 86-564, § 1, June 30, 1960, 74 Stat. 290, provided: "That this Act [amending sections 11, 613, 821, 4061, 4251, 4261, 5001, 5022, 5041, 5051, 5063, 5701, 5707, and 6412 of Title 26, Internal Revenue Code, and section 497 of the Revenue Act of 1951, set out as a note under section 5701 of title 26, and enacting provisions set out as notes under section 757b of this title and sections 162 and 613 of title 26] may be cited as the 'Public Debt and Tax Rate Extension Act of 1960'."

SHORT TITLE OF 1959 AMENDMENT

Pub. L. 86-74, § 3, June 30, 1959, provided that: "This Act [amending section 757b of this title and enacting provisions set out as a note under section 757b of this title] may be cited as the 'Public Debt Act of 1959'."

SHORT TITLE OF 1946 AMENDMENT

Act June 26, 1946, ch. 501, § 2, 60 Stat. 316, provided that: "This Act [amending section 757b of this title] may be cited as the 'Public Debt Act of 1946'."

SHORT TITLE OF 1945 AMENDMENT

Act Apr. 3, 1945, ch. 51, § 1, 59 Stat. 47, provided: "That this Act [enacting sections 741a, 757d, and 757e of this title and amending sections 757b and 757c of this title] may be cited as the 'Public Debt Act of 1945'."

SHORT TITLE OF 1944 AMENDMENT

Act June 9, 1944, ch. 240, § 1, 58 Stat. 272, provided: "That this Act [amending section 757b of this title] may be cited as the 'Public Debt Act of 1944'."

ACTS REFERRED TO IN OTHER SECTIONS

The First Liberty Bond Act is referred to in sections 752a, 755, 755a, 761, 767, 801, 802, 803 of this title.

The Second Liberty Bond Act is referred to in sections 750, 761, 767, 802, 803, 1351 of this title; title 7 sections 903, 934, 947, 1032, 1929, 1929a, 1988; title 12 sections 635b, 635c, 635d, 1431, 1701q, 1719, 1720, 1721, 1723e, 1725, 1749, 1783, 1824, 2288; title 15 sections 78ddd, 713a–4, 1848; title 16 sections 831n–1, 831n–3, 831n–4, 838k, 1456a; title 20 sections 76o, 1081, 1087–2, 2009; title 22 sections 282e, 283e, 284e, 286e, 286m, 2195, 2906; title 26 sections 405, 409, 454, 1037; title 29 section 1305; title 33 section 985; title 38 section 1823; title 39 section 2007; title 40 section 875; title 42 sections 291j–6, 293f, 293i, 294g, 296d, 300e–7, 300q–2, 401, 1104, 1395e, 1395i, 1395t, 1437b, 1440, 1452, 1481, 1487, 1494, 2414, 3906, 4518, 5308; title 45 sections 231n, 602, 664, 720, 832; title 46 section 1275; title 48 sections 1407c, 1574b; title 49 section 1742; title 50 section 167j.

The Third Liberty Bond Act is referred to in section 767 of this title.

The Fourth Liberty Bond Act is referred to in section 767 of this title.

SUBCHAPTER II—OBLIGATIONS OF FOREIGN GOVERNMENTS

§ 801. Conversion into obligations bearing higher interest rate; sale of obligations; redemption of United States bonds

The Secretary of the Treasury is authorized, from time to time, to exercise in respect to any obligations of foreign governments acquired under authority of this Act or the First Liberty Bond Act, any privilege of conversion into obligations bearing interest at a higher rate provided for in or pursuant to such Acts, and to convert any short-time obligations of foreign governments which may have been purchased under the authority of such Acts into long-term obligations of such foreign governments, respectively, maturing not later than the bonds of the United States then last issued under the authority of such Acts, and in such form and terms as the Secretary of the Treasury may prescribe; but the rate or rates of interest borne by any such long-time obligations at the time of their acquisition shall not be less than the rate borne by the short-time obligations so converted into such long-time obligations; and, under such terms and conditions as he may from time to time prescribe, to receive payment, on or before maturity, of any obligations of such foreign governments acquired on behalf of the United States under authority of such Acts, and, with the approval of the President, to sell any of such obligations (but not at less than the purchase price with accrued interest unless otherwise hereafter provided by law), and to apply the proceeds thereof, and any payments so received from foreign governments on account of the principal of their said obligations, to the redemption or purchase, at not more than par and accrued interest, of any bonds of the United States issued under authority of such Acts; and if such bonds cannot be so redeemed or purchased the Secretary of the Treasury shall redeem or purchase any other outstanding interest-bearing obligations of the United States which may at such time be subject to redemption or which can be purchased at not more than par and accrued interest.

(Sept. 24, 1917, ch. 56, § 3, 40 Stat. 289.)

REFERENCES IN TEXT

This Act, referred to in text, means act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this Title and Tables volume.

§ 802. Conversion of short-time obligations of foreign governments into long-time obligations; interest; payment of obligations

The Secretary of the Treasury is authorized from time to time to convert any short-time obligations of foreign governments which may be received under the authority of paragraph (a) of section 7 of the Act of March 3, 1919, into long-time obligations of such foreign governments, respectively, maturing not later than October 15, 1938, and in such form and terms as the Secretary of the Treasury may prescribe; but the rate or rates of interest borne by any such long-time obligations at the time of their acquisition shall not be less than the rate borne by the short-time obligations so converted into such long-time obligations; and, under such terms and conditions as he may from time to time prescribe, to receive payment, on or before maturity, of any obligations of such foreign governments acquired on behalf of the United States under authority of this section, and said paragraph (a) of section 7 of the Act of March 3, 1919 and, with the approval of the President, to sell any of such obligations (but not at less than par with accrued interest unless otherwise hereafter provided by law), and to apply the proceeds thereof, and any payments so received from foreign governments on account of the principal of such obligations, to the redemption or purchase, at not more than par and accrued interest, of any bonds of the United States issued under the authority of the First Liberty Bond Act or Second Liberty Bond Act, and if such bonds cannot be so redeemed or purchased, the Secretary of the Treasury shall redeem or purchase any other outstanding interest-bearing obligations of the United States which may at such time be subject to redemption or which can be purchased at not more than par and accrued interest.

(Mar. 3, 1919, ch. 100, § 7(b), 40 Stat. 1312.)

REFERENCES IN TEXT

Paragraph (a) of section 7 of the Act of March 3, 1919, referred to in the text, was not classified to this Code. See Codification note hereunder.

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in

Text note set out under section 774 of this title and Tables volume.

The Second Liberty Bond Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

CODIFICATION

Section is paragraph (b) of section 7 of act Mar. 3, 1919, known as the Victory Liberty Loan Act.

Paragraph (a) of that section authorized the Secretary of the Treasury, with the approval of the President, until the expiration of 18 months after the termination of the war with Germany, to establish credits for specified purposes for foreign governments engaged in war with the enemies of the United States, and, to the extent of such credits to make advances and receive obligations of such foreign governments, and to enter into arrangements with such foreign governments for establishing such credits, and for the payment of such obligations. It was omitted as temporary and obsolete.

Paragraph (c) appropriated, for the purposes of that section, the unexpended balances of appropriations made by section 2 of act Apr. 24, 1917, ch. 4, 40 Stat. 35, known as the First Liberty Bond Act, and by section 2 of act Sept. 24, 1917, ch. 56, 40 Stat. 288, known as the Second Liberty Bond Act.

§ 803. Maturity of obligations of foreign governments

The obligations of foreign governments acquired by the Secretary of the Treasury by virtue of the provisions of the First Liberty Bond Act and the Second Liberty Bond Act, shall mature at such dates as shall be determined by the Secretary of the Treasury: *Provided*, That such obligations acquired by virtue of the provisions of the First Liberty Bond Act, or through the conversion of short-time obligations acquired under such Act, shall mature not later than June 15, 1947, and all other such obligations of foreign governments shall mature not later than October 15, 1938.

(Mar. 3, 1919, ch. 100, § 8, 40 Stat. 1313.)

REFERENCES IN TEXT

The First Liberty Bond Act, referred to in text, is act Apr. 24, 1917, ch. 4, 40 Stat. 35. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The Second Liberty Bond Act, referred to in text, is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

§ 804. Payment before maturity or sale of obligations of foreign governments

The Secretary of the Treasury, under such terms and conditions as he may prescribe, is authorized to receive on or before maturity payment for any obligations of foreign governments purchased on behalf of the United States, and to sell at not less than the purchase price any of such obligations and to apply the proceeds thereof, and any payments made by foreign governments on account of their said obligations to the redemption or purchase at not more than par and accrued interest of any bonds of the United States issued under authority of this Act; and if such bonds are not available for this purpose the Secretary of the Treasury shall redeem or purchase any other outstanding interest-bearing obligations of the United States which may at such time be subject to call or which may be purchased at not more than par and accrued interest.

(Apr. 24, 1917, ch. 4, § 3, 40 Stat. 35.)

REFERENCES IN TEXT

This Act, referred to in text, means act Apr. 24, 1917, ch. 4, 40 Stat. 35, known as the First Liberty Bond Act. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

§§ 804a, 804b. Repealed. June 25, 1948, ch. 645, § 21, 62 Stat. 862

Section 804a, act Apr. 13, 1934, ch. 112, §§ 1, 2, 48 Stat. 574, related to financial transactions with foreign governments in default to United States, and is now covered by section 955 of Title 18, Crimes and Criminal Procedure.

Section 804b, act Apr. 13, 1934, ch. 112, § 3, as added July 31, 1945, ch. 339, § 9, 59 Stat. 516, related to exemption of members of International Monetary Fund and the Bank for Reconstruction and Rehabilitation, and is now covered by section 955 of Title 18, Crimes and Criminal Procedure.

§§ 805 to 809. Repealed. Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 645

Section 805, acts Feb. 9, 1922, ch. 47, § 1, 42 Stat. 363; Feb. 28, 1923, ch. 146, § 2, 42 Stat. 1326, related to the establishment of a World War I Foreign Debt Commission.

Section 806, acts Feb. 9, 1922, ch. 47, § 2, 42 Stat. 363; Feb. 28, 1923, ch. 146, § 1, 42 Stat. 1325, related to the powers of the commission as to refunding, converting, or extending the time of payment of obligations of foreign governments.

Section 807, act Feb. 9, 1922, ch. 47, § 3, 42 Stat. 363, related to the exchange of bonds or obligations and the cancellation of debts.

Section 808, acts Feb. 9, 1922, ch. 47, § 4, 42 Stat. 363; Jan. 21, 1925, ch. 86, 43 Stat. 763, related to the termination of the authority of the commission on Feb. 9, 1927.

Section 809, act Feb. 9, 1922, ch. 47, § 5, 42 Stat. 363, related to the annual report of the commission.

CHAPTER 13—CREDIT AND CURRENCY EXPANSION

Sec.

821. Purchase of Treasury bills and other obligations of United States; issuance of United States notes to repay money borrowed and purchase Government bonds; retirement of notes; legal tender; regulation of value of gold and silver coins.

822. Rules and regulations.

822a. Dealings in gold, foreign exchange, instruments of credit and securities.

(a) Authorization for dealing; annual report.

(b) Stabilization fund; audit by General Accounting Office.

(c) Payment of subscription to International Monetary Fund; repayment covered into Treasury.

822b. Rules and regulations.

823. Omitted.

824. Ratification of acts of President and Secretary of Treasury.

§ 821. Purchase of Treasury bills and other obligations of United States; issuance of United States notes to repay money borrowed and purchase Government bonds; retirement of notes; legal tender; regulation of value of gold and silver coins

Whenever the President finds, upon investigation, that (1) the foreign commerce of the United States is adversely affected by reason of the depreciation in the value of the currency of any other government or governments in relation to the present standard value of gold, or (2) action under this section is necessary in order to regulate and maintain the parity of currency issues of the United States, or (3) an economic emergency requires an expansion of credit, or (4) an expansion of credit is necessary to secure by international agreement a stabilization at proper levels of the currencies of various governments, the President is authorized, in his discretion—

(a) To direct the Secretary of the Treasury to enter into agreements with the several Federal Reserve banks and with the Board of Governors of the Federal Reserve System whereby the Board of Governors of the Federal Reserve System, will and it is authorized to, notwithstanding any provisions of law or rules and regulations to the contrary, permit such reserve banks to agree that they will, (1) conduct, pursuant to existing law, throughout specified periods, open market operations in obligations of the United States Government or corporations in which the United States is the majority stockholder, and (2) purchase directly and hold in portfolio for an agreed period or periods of time Treasury bills or other obligations of the United States Government in an aggregate sum of $3,000,000,000 in addition to those they may then hold, unless prior to the termination of such period or periods the Secretary shall consent to their sale. The Board of Governors of the Federal Reserve System, with the approval of the Secretary of the Treasury, may require the Federal Reserve banks to take such action as may be necessary, in the judgment of the Board and of the Secretary of the Treasury, to prevent undue credit expansion.

(b) If the Secretary, when directed by the President, is unable to secure the assent of the several Federal Reserve banks and the Board of Governors of the Federal Reserve System to the agreements authorized in this section, or if operations under the above provisions prove to be inadequate to meet the purposes of this section, or if for any other reason additional measures are required in the judgment of the President to meet such purposes, then the President is authorized—

(1) Repealed. June 12, 1945, ch. 186, § 4, 59 Stat. 238.

(2) Omitted.

The President, in addition to the authority to provide for the unlimited coinage of silver at the ratio so fixed, under such terms and conditions as he may prescribe, is further authorized to cause to be issued and delivered to the tenderer of silver for coinage, silver certificates in lieu of the standard silver dollars to which the tenderer would be entitled and in an amount in dollars equal to the number of coined standard silver dollars that the tenderer of such silver for coinage would receive in standard silver dollars.

The President is further authorized to issue silver certificates in such denominations as he may prescribe against any silver bullion, silver, or standard silver dollars in the Treasury not then held for redemption of any outstanding silver certificates, and to coin standard silver dollars or subsidiary currency for the redemption of such silver certificates.

The President is authorized, in his discretion, to prescribe different terms and conditions and to make different charges, or to collect different seigniorage, for the coinage of silver of foreign production than for the coinage of silver produced in the United States or its dependencies. The silver certificates herein referred to shall be issued, delivered, and circulated substantially in conformity with the law now governing existing silver certificates, except as may herein be expressly provided to the contrary, and shall have and possess all of the privileges and the legal tender characteristics of existing silver certificates now in the Treasury of the United States, or in circulation.

The President is authorized, in addition to other powers, to reduce the weight of the standard silver dollar in the same percentage that he reduces the weight of the gold dollar.

The President is further authorized to reduce and fix the weight of subsidiary coins so as to maintain the parity of such coins with the standard silver dollar and with the gold dollar.

(May 12, 1933, ch. 25, title III, § 43, 48 Stat. 51; June 5, 1933, ch. 48, § 2, 48 Stat. 113; Jan. 30, 1934, ch. 6, § 12, 48 Stat. 342; Aug. 23, 1935, ch. 614, § 203(a), 49 Stat. 704; Jan. 23, 1937, ch. 5, § 2, 50 Stat. 4; July 6, 1939, ch. 260, § 3, 53 Stat. 998; June 30, 1941, ch. 265, § 2, 55 Stat. 396; June 12, 1945, ch. 186, § 4, 59 Stat. 238; Mar. 18, 1968, Pub. L. 90-269, § 9, 82 Stat. 50.)

CODIFICATION

The first par. of subsec. (b)(2) as amended by act June 30, 1941, ch. 265, § 2, 55 Stat. 396, which authorized the President to fix by proclamation the weight of gold and silver dollars, expired by its own volition on June 30, 1943, and has been omitted from this section.

AMENDMENTS

1968—Subsec. (a). Pub. L. 90-269 repealed two sentences following cl. (2) which provided that "No suspension of reserve requirements of the Federal Reserve banks, under the terms of section 248(c) of title 12, necessitated by reason of operations under this section, shall require the imposition of the graduated tax upon any deficiency in reserves as provided in said section 248(c) of title 12. Nor shall it require any automatic increase in the rates of interest or discount charged by any Federal Reserve bank, as otherwise specified in that section."

1945—Subsec. (b)(1). Act June 12, 1945, repealed subsec. (b)(1).

1941—Subsec. (b)(2). Act June 30, 1941, extended the expiration date from June 30, 1941 to June 30, 1943.

1939—Subsec. (b)(2). Act July 6, 1939, extended expiration date from June 30, 1939 to June 30, 1941.

1937—Subsec. (b)(2). Act Jan. 23, 1937, added proviso for expiration of powers June 30, 1939, unless the President sooner declared the existing emergency ended.

1934—Subsec. (b)(2). Act Jan. 30, 1934 added two sentences at the end.

1933—Subsec. (b)(1). Act June 5, 1933, added provision that coins, currencies, and notes issued by the United States were to be considered legal tender for all debts, public or private.

CHANGE OF NAME

Act Aug. 23, 1935, changed the name of the Federal Reserve Board to Board of Governors of the Federal Reserve System. See section 241 of Title 12, Banks and Banking.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

COINAGE OF SILVER

1933 Proc. No. 2067, Dec. 21, 1933, 48 Stat. 1723; 1934 Proc. No. 2092, Aug. 9, 1934; 1935 Proc. No. 2124, Apr. 10, 1935, 49 Stat. 3445; 1935 Proc. No. 2125, Apr. 24, 1935, 49 Stat. 3445; 1936 Proc. No. 2153, Jan. 10, 1936, 49 Stat. 3489; 1937 Proc. No. 2268, Dec. 30, 1937, 52 Stat. 1530; 1938 Proc. No. 2317, Dec. 31, 1938, 4 F.R. 1, 53 Stat. 2517, and 1939 Proc. No. 2342, July 25, 1939, 4 F.R. 143, 53 Stat. 2547, which provided for the weight and coinage of silver dollars, were omitted from the Code since the first paragraph of subsec. (b)(2) of this section which authorized the President to fix by proclamation the weight of silver dollars, expired by its own volition on June 30, 1943.

COINAGE OF GOLD

1934 Proc. No. 2072, Jan. 31, 1934, 48 Stat. 1730, which fixed the weight of the gold dollar at 15$\frac{5}{21}$ grains nine-tenths fine, was omitted from the Code since the first paragraph of subsec. (b)(2) of this section which authorized the President to fix by proclamation the weight of gold dollars, expired by its own volition on June 30, 1943.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 314, 404, 440, 444, 445, 446, 822, 822b, 824 of this title.

§ 822. Rules and regulations

The Secretary of the Treasury, with the approval of the President, is authorized to make and promulgate rules and regulations covering any action taken or to be taken by the President under subsection (a) or (b) of section 821 of this title.

(May 12, 1933, ch. 25, title III, § 44, 48 Stat. 53.)

§ 822a. Dealings in gold, foreign exchange, instruments of credit and securities

(a) Authorization for dealing; annual report

For the purpose of stabilizing the exchange value of the dollar, the Secretary of the Treasury, with the approval of the President, directly or through such agencies as he may designate, is authorized, for the account of the fund established in this section, to deal in gold and foreign exchange and such other instruments of credit and securities as he may deem necessary to carry out the purpose of this section. The Secretary of the Treasury shall annually make a report on the operations of the fund to the President and to the Congress.

(b) Stabilization fund; audit by General Accounting Office

To enable the Secretary of the Treasury to carry out the provisions of this section there is appropriated, out of the receipts which are directed to be covered into the Treasury under section 408b of this title, the sum of $2,000,000,000, which sum when available shall be deposited with the Treasurer of the United States in a stabilization fund (hereinafter called the "fund") under the exclusive control of the Secretary of the Treasury, with the approval of the President, whose decisions shall be final and not be subject to review by any other officer of the United States. Subject to the foregoing provisions the administrative expenses of the fund shall be audited by the General Accounting Office at such times and in such manner as the Comptroller General of the United States may by regulation prescribe for the purpose of ascertaining that administrative funds are properly accounted for and that fully adequate accounting procedures and systems for control of such funds have been established. Except for information determined by the Secretary to be of an internationally significant nature, there shall be furnished to the Comptroller General such information on the administrative expenses of the fund as is necessary to conduct the audit, and the Comptroller General or any of his representatives shall, for the purpose of securing this information, have access to all books, accounts, records, reports, files, and all other papers, things, or property belonging to or in use by the United States Government (other than records, reports, files, or other papers or things containing or revealing information determined by the Secretary of the Treasury to be of an internationally significant nature). The fund shall be available for expenditure, under the direction of the Secretary of the Treasury and in his discretion, for any purpose in connection with carrying out the provisions of this section, including the investment and reinvestment in direct obligations of the United States of any portions of the fund which the Secretary of the Treasury, with the approval of the President, may from time to time determine are not currently required for stabilizing the exchange value of the dollar. Such fund shall not be used in any manner whereby direct control and custody thereof pass from the President and the Secretary of the Treasury. The proceeds of all sales and investments and all earnings and interest accruing under the operations of this section shall be paid into the fund and shall be available for the purposes of the fund.

(c) Payment of subscription to International Monetary Fund; repayment covered into Treasury

The Secretary of the Treasury is directed to use $1,800,000,000 of the fund established in this section to pay part of the subscription of the United States to the International Monetary Fund; and any repayment thereof shall be covered into the Treasury as a miscellaneous receipt.

(Jan. 30, 1934, ch. 6, § 10, 48 Stat. 341; Jan. 23, 1937, ch. 5, § 1, 50 Stat. 4; July 6, 1939, ch. 260, §§ 1, 2, 53 Stat. 998; June 30, 1941, ch. 265, § 1, 55 Stat. 395; Apr. 29, 1943, ch. 76, §§ 1, 2, 57 Stat. 68; July 31, 1945, ch. 339, § 7(a), 59 Stat. 514; Dec. 30, 1970, Pub. L. 91-599, ch. 4, §§ 41, 42, 84 Stat. 1659.)

AMENDMENT OF SUBSEC. (a)

Pub. L. 94-564, §§ 7, 9, Oct. 19, 1976, 90 Stat. 2661, provided that effective upon

entry into force of the amendments to the Articles of Agreement of the International Monetary Fund approved in resolution numbered 31-4 of the Board of Governors of the Fund, subsec. (a) of this section is amended to read as follows:

"The Secretary of the Treasury, with the approval of the President, directly or through such agencies as he may designate, is authorized, for the account of the fund established in this section, to deal in gold and foreign exchange and such other instruments of credit and securities as he may deem necessary to and consistent with the United States obligations in the International Monetary Fund. The Secretary of the Treasury shall annually make a report on the operations of the fund to the President and to the Congress."

AMENDMENTS

1970—Subsec. (a). Pub. L. 91-599, § 41, substituted provisions authorizing the Secretary of the Treasury to make an annual report on the operations of the fund to the President and to the Congress, for provisions authorizing an annual audit of the fund established under this section and to submit a report to the President and to the Congress of such annual audit.

Subsec. (b). Pub. L. 91-599, § 42, added the provisions authorizing an audit of the fund by the General Accounting Office at such times and in such manner as the Comptroller General of the United States prescribed by regulation and requiring to be furnished to the Comptroller General such information as necessary for the conduct of the audit.

1945—Subsec. (c). Act July 31, 1945, substituted present provisions for expiration date of section.

1943—Subsec. (b). Act Apr. 29, 1943, § 1, inserted sentence beginning "Such funds shall not be used".

Subsec. (c). Act Apr. 29, 1943, § 2, substituted "June 30, 1945" for "June 30, 1943".

1941—Act June 30, 1941, substituted "June 30, 1943" for "June 30, 1941".

1939—Subsec. (a). Act July 6, 1939, § 1, added "and to the Congress".

Subsec. (c). Act July 6, 1939, § 2, provided for expiration of powers on June 30, 1941, unless President sooner declared emergency ended.

1937—Subsec. (c). Act Jan. 23, 1937 provided for expiration of powers on June 30, 1939, unless President sooner declared existing emergency ended and operation of stabilization fund terminated.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

FOREIGN INVESTMENT IN THE UNITED STATES

One year authorization to Secretary of the Treasury to make reasonable use of the resources of the Exchange Stabilization Fund to pay any expenses incurred by the Secretary of Commerce in the performance of functions respecting foreign investment in the United States, see section 3 of Ex. Ord. No. 11858, May 7, 1975, 40 F.R. 20263, set out as a note under section 2841 of Title 22, Foreign Relations and Intercourse.

CROSS REFERENCES

Crediting of Special Drawing Rights in the International Monetary Fund and administration of Rights as part of the exchange stabilization fund established by this section, see section 286o of Title 22, Foreign Relations and Intercourse.

Transfers to stabilization fund of purchase of currencies or gold from International Monetary Fund, administration and utilization of fund resources for repayments, see section 286e-3 of Title 22.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 822b of this title; title 22 sections 276c-2, 286e, 286e-3, 286o.

§ 822b. Rules and regulations

The Secretary of the Treasury is authorized to issue, with the approval of the President, such rules and regulations as the Secretary may deem necessary or proper to carry out the purposes of sections 315b, 405b, 408a, 408b, 440 to 446, 733, 734, 752, 753, 754a, 767, 771, 821, 822a, and 824 of this title and sections 411 to 415, 417, and 467 of title 12.

(Jan. 30, 1934, ch. 6, § 11, 48 Stat. 342.)

REFERENCES IN TEXT

Sections 442 and 443 of this title, referred to in text, were repealed by Pub. L. 93-110, § 3(a), Sept. 21, 1973, 87 Stat. 352.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, and 446 of this title.

§ 823. Omitted

CODIFICATION

Section, act May 12, 1933, ch. 25, title III, § 45, 48 Stat. 53, authorizing the President, for a six-month period following May 12, 1933, to accept silver in payment of any indebtedness due the United States from foreign governments, has been omitted from the Code as executed.

§ 824. Ratification of acts of President and Secretary of Treasury

All actions, regulations, rules, orders, and proclamations heretofore taken, promulgated, made, or issued by the President of the United States or the Secretary of the Treasury, under the Act of March 9, 1933, or under section 821 or 823 of this title, are approved, ratified, and confirmed.

(Jan. 30, 1934, ch. 6, § 13, 48 Stat. 343.)

REFERENCES IN TEXT

The Act of March 9, 1933, referred to in text, is act Mar. 9, 1933, ch. 1, 48 Stat. 1, popularly known as the Emergency Banking and Bank Conservation Act, which enacted sections 51a, 51b, 51c, 51d, 95, 95b, 201 to 212, 347c, 347d of Title 12, Banks and Banking, and amended sections 95a, 248, 347b, 445 of Title 12, and section 5 of Title 50 App., War and National Defense. For complete classification of this Act to the Code, see Tables volume.

Section 823 of this title, referred to in text, was omitted from the Code as executed.

CODIFICATION

Section was also formerly classified to section 213 of Title 12, Banks and Banking.

REPEALS

All laws inconsistent with the provisions of this section were repealed by section 446 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 440, 444, 445, 446, 822b of this title.

CHAPTER 14—FINANCIAL CONTROL OF GOVERNMENT CORPORATIONS

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This chapter is referred to in sections 65a, 483a, 1351 of this title; title 5 section 8147; title 7 section 943; title 12 sections 1723a, 1725, 1749a, 1789, 2151, 2293; title 15 section 714c; title 16 section 838i; title 20 section 1082; title 22 sections 290f, 2199, 2395; title 38 section 4206; title 40 sections 474, 481, 483, 490, 491; title 42 sections 294h, 1437h, 1456, 4124; title 45 section 741; title 48 section 1407b; title 49 section 1537; title 50 section 543; title 50 App. section 1941g.

SUBCHAPTER I—PURPOSES

§ 841. Declaration of policy

It is declared to be the policy of the Congress to bring Government corporations and their transactions and operations under annual scrutiny by the Congress and provide current financial control thereof.

(Dec. 6, 1945, ch. 557, § 2, 59 Stat. 597.)

SHORT TITLE

Section 1 of act Dec. 6, 1945, provided that: "This Act [enacting this chapter] may be cited as the 'Government Corporation Control Act'."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 15 section 713a-4.

SUBCHAPTER II—WHOLLY OWNED GOVERNMENT CORPORATIONS

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in title 12 section 1438.

§ 846. Definition of "wholly owned Government corporation"

As used in this chapter the term "wholly owned Government corporation" means the Commodity Credit Corporation; Regional Agricultural Credit Corporations; Farmers Home Corporation; Pennsylvania Avenue Development Corporation; Federal Crop Insurance Corporation; Federal Surplus Commodities Corporation; Reconstruction Finance Corporation; Defense Plant Corporation; Defense Supplies Corporation; Metals Reserve Company; Rubber Reserve Company; War Damage Corporation; Government National Mortgage Association; the RFC Mortgage Company; Disaster Loan Corporation; Inland Waterways Corporation; Warrior River Terminal Company; Virgin Islands Corporation; Federal Prison Industries, Incorporated; United States Spruce Production Corporation; Overseas Private Investment Corporation; Institute of Inter-American Affairs; Institute of Inter-American Transportation; Inter-American Educational Foundation, Incorporated; Inter-American Navigation Corporation; Prencinradio, Incorporated; Cargoes, Incorporated; Export-Import Bank of the United States; Petroleum Reserves Corporation; Rubber Development Corporation; U.S. Commercial Company; Smaller War Plants Corporation; Defense Homes Corporation; Federal Savings and Loan Insurance Corporation; Home Owners' Loan Corporation; United States Housing Corporation; Federal Housing Administra-

tion; Saint Lawrence Seaway Development Corporation; Panama Canal Company; Tennessee Valley Authority; and Tennessee Valley Associated Cooperatives, Incorporated; and Pension Benefit Guaranty Corporation.

(Dec. 6, 1945, ch. 557, title I, § 101, 59 Stat. 597; Aug. 10, 1948, ch. 832, title V, § 501(b), 62 Stat. 1283; June 30, 1949, ch. 285, § 13, 63 Stat. 356; Sept. 26, 1950, ch. 1049, § 2(a)(2), 64 Stat. 1038; May 13, 1954, ch. 201, § 6, 68 Stat. 95; July 26, 1956, ch. 741, title II, § 201(a)(1), 70 Stat. 667; June 30, 1958, Pub. L. 85-477, ch. V, § 502(c), 72 Stat. 272; Oct. 4, 1961, Pub. L. 87-353, § 3(u), 75 Stat. 774; May 25, 1967, Pub. L. 90-19, § 4, 81 Stat. 20; Mar. 13, 1968, Pub. L. 90-267, § 1(a), 82 Stat. 47; Aug. 1, 1968, Pub. L. 90-448, title VIII, § 807(e), title XVII, § 1719(d), 82 Stat. 544, 610; Dec. 30, 1969, Pub. L. 91-175, pt. V, § 501, 83 Stat. 825; Oct. 27, 1972, Pub. L. 92-578, § 15, 86 Stat. 1274; Sept. 2, 1974, Pub. L. 93-406, title IV, § 4002(g)(3), 88 Stat. 1005.)

AMENDMENTS

1974—Pub. L. 93-406 inserted reference to the Pension Benefit Guaranty Corporation.

1972—Pub. L. 92-578 inserted "Pennsylvania Avenue Development Corporation;" following "Farmers Home Corporation;".

1969—Pub. L. 91-175 substituted "Overseas Private Investment Corporation" for "Development Loan Funds".

1968—Pub. L. 90-448 substituted "Government National Mortgage Association" for "Federal National Mortgage Association", and struck out the United States Housing Authority and public housing projects financed through appropriated funds and operations thereof.

1967—Pub. L. 90-19 substituted "United States Housing Authority" for "Federal Public Housing Authority (or Public Housing Administration)".

1961—Pub. L. 87-353 struck out "Federal Farm Mortgage Corporation;" following "Federal Crop Insurance Corporation;".

1958—Pub. L. 85-477 inserted "Development Loan Fund" before "Institute of Inter-American Affairs".

1956—Act July 26, 1956, excluded Federal Intermediate Credit Banks and Production Credit Corporations.

1954—Act May 13, 1954, inserted "Saint Lawrence Seaway Development Corporation" after "Federal Housing Administration".

1949—Act June 30, 1949, substituted "Virgin Islands Corporation" for "The Virgin Islands Company".

1948—Act Aug. 10, 1948, inserted "Federal Housing Administration" following "United States Housing Corporation".

CHANGE OF NAME

"Export-Import Bank of Washington" was changed to "Export-Import Bank of the United States" to conform to such change in name in the Export-Import Bank Act of 1945, section 635 et seq. of Title 12, Banks and Banking, provided for in section 1(a) of Pub. L. 90-267, Mar. 13, 1968, 82 Stat. 47.

The Panama Railroad Company was redesignated Panama Canal Company by act Sept. 26, 1950.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 effective Sept. 2, 1974, with exceptions specified in section 1381(b), (c) of Title 29, Labor, see section 1381(a) of Title 29, Labor.

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-448 effective from and after a date, no more than 120 days following Aug. 1, 1968, as established by the Secretary of Housing and Urban Development, see section 808 of Pub. L. 90-448, set out as an Effective Date note under section 1716b of Title 12, Banks and Banking.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act July 26, 1956, as effective Jan. 1, 1959, see section 202(a) of act July 26, 1956.

EFFECTIVE DATE OF 1949 AMENDMENT

Section 14 of act June 30, 1949, provided that the amendment by section 13 of act June 30, 1949, should be effective June 30, 1949.

TRANFER OF FUNCTIONS

The administration of the program of the Commodity Credit Corporation was transferred to the Secretary of Agriculture by Reorg. Plan No. 3 of 1946, § 501, eff. July 16, 1946, 11 F.R. 7877, 60 Stat. 1100, set out in the Appendix to Title 5, Government Organization and Employees.

The Federal Surplus Commodities Corporation and the Division of Marketing and Marketing Agreements of Agricultural Adjustment Administration were consolidated into Surplus Marketing Administration in Department of Agriculture by Reorg. Plan No. III of 1940, § 5, eff. June 30, 1940, 5 F.R. 2108, 54 Stat. 1232, set out in the Appendix to title 5.

The administration of the program of the Federal Prison Industries, Incorporated was transferred to the Attorney General and its powers and functions transferred to the Department of Justice by Reorg. Plan No. II of 1939, § 3(a), eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1431, set out in the Appendix to Title 5.

Functions of the board of trustees of the Federal Savings and Loan Insurance Corporation, were transferred to the Federal Home Loan Bank Board by Reorg. Plan No. 3 of 1947, eff. July 27, 1947, F.R. 4981, 61 Stat. 954, set out in the Appendix to Title 5.

Functions of the Federal Housing Administration, were transferred to the Housing and Home Finance Agency by Reorg. Plan No. 3 of 1947, eff. July 27, 1947, 12 F.R. 4981, 61 Stat. 954, set out in the Appendix to Title 5.

FEDERAL NATIONAL MORTGAGE ASSOCIATION

Act Aug. 2, 1954, ch. 649, title II, § 202, 68 Stat. 622, provided that: "The Federal National Mortgage Association, established pursuant to the provisions of title III of the National Housing Act as in effect prior to July 1, 1948, and formerly named in section 101 of the Government Corporation Control Act, as amended [this section], shall be the body corporate referred to in section 302 of title III of the National Housing Act, as amended by the Housing Act of 1954 [section 1717 of Title 12, Banks and Banking]."

CONTINUATION OF VIRGIN ISLANDS COMPANY AS UNITED STATES AGENCY UNTIL JUNE 30, 1949

Act June 30, 1948, ch. 768, 62 Stat. 1170, provided for the continuation of the Company as a United States agency until June 30, 1949. On that date all its assets and liabilities were assumed by the Virgin Islands Corporation. See section 1407i of Title 48, Territories and Insular Possessions.

TERMINATION OF CORPORATIONS

The Reconstruction Finance Corporation, referred to in the text, was abolished by section 6(a) of Reorg. Plan No. 1 of 1957, eff. June 30, 1957, 22 F.R. 4633, 71 Stat. 647, set out in the Appendix to Title 5.

The Defense Plant Corporation, Defense Supplies Corporation, Metals Reserve Company, Rubber Reserve Company, and the Disaster Loan Corporation, referred to in text, were dissolved and the functions transferred to the Reconstruction Finance Corporation by Joint Res. June 30, 1945, ch. 215, § 1, 59 Stat. 310, eff. July 1, 1945.

The War Damage Corporation, referred to in the text, was a part of the Federal Loan Agency. All functions of the War Damage Corporation were transferred to the Reconstruction Finance Corporation by

act June 30, 1947, ch. 166, title II, § 204, 61 Stat. 208, which abolished the Federal Loan Agency. Powers of the War Damage Corporation, except for purposes of liquidation, terminated as of Jan. 22, 1947.

The RFC Mortgage Company, referred to in the text, was transferred to the Reconstruction Finance Corporation by section 203 of act June 30, 1947, ch. 166, title I, § 1, 61 Stat. 202. See note under section 604 of Title 15, Commerce and Trade. Section 6(a) of Reorg. Plan No. 1 of 1957, eff. June 30, 1957, 22 F.R. 4633, 71 Stat. 647, set out in the Appendix to Title 5, Government Organization and Employees, abolished the Reconstruction Finance Corporation.

The administration of the program of the Inland Waterways Corporation was transferred to the Secretary of Commerce by Reorg. Plan No. II of 1939, § 6, eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1431, set out in the Appendix to title 5. The corporation was sold to the Federal Waterways Corporation July 24, 1953 and terminated according to Pub. L. 88-67, July 19, 1963, 77 Stat. 81.

The Petroleum Reserves Corporation, referred to in the text, functioned under the Reconstruction Finance Corporation, which amended its charter on Nov. 9, 1945, to change its name to War Assets Corporation. The President directed the Board of Directors of the Reconstruction Finance Corporation to take necessary steps to dissolve the War Assets Corporation as soon after Mar. 25, 1946, as practicable.

The Rubber Development Corporation, referred to in the text, was a wholly owned subsidiary of the Reconstruction Finance Corporation. Its Certificate of Incorporation expired on June 30, 1947.

The U. S. Commercial Company, referred to in the text, was a subsidiary of the Reconstruction Finance Corporation and had succession until June 30, 1948.

The Smaller War Plants Corporation, referred to in the text, was transferred to the Reconstruction Finance Corporation by 1945 Ex. Ord. No. 9665, Dec. 27, 1945, 10 F.R. 15365, as corrected by 11 F.R. 3, and was abolished by act June 30, 1947, ch. 166, title II, § 207, 61 Stat. 209.

The Home Owners' Loan Corporation, referred to in the text, was abolished by act June 30, 1953, ch. 170, § 21, 67 Stat. 126.

Functions of the United States Housing Corporation, were transferred for liquidation to the Federal Home Loan Bank Administration under National Housing Agency by Ex. Ord. No. 9070, Feb. 24, 1942, 7 F.R. 1529. The Corporation terminated on September 8, 1952.

Cross References

Institute of Inter-American Affairs as subject to this chapter, see section 281*l* of Title 22, Foreign Relations and Intercourse.

Section Referred to in Other Sections

This section is referred to in sections 1201, 1351 of this title; title 5 sections 4101, 8147; title 7 section 943; title 12 sections 1757, 2293; title 16 section 838i; title 41 section 403.

§ 847. Preparation of annual business-type budget; form, content, and manner of submission

Each wholly owned Government corporation shall cause to be prepared annually a business-type budget which shall be submitted to the Office of Management and Budget, under such rules and regulations as the President may establish as to the date of submission, the form and content, the classifications of data, and the manner in which such budget program shall be prepared and presented. The budget program shall be a business-type budget, or plan of operations, with due allowance given to the need for flexibility, including provision for emergencies and contingencies, in order that the corporation may properly carry out its activities as authorized by law. The budget program shall contain estimates of the financial condition and operations of the corporation for the current and ensuing fiscal years and the actual condition and results of operation for the last completed fiscal year. Such budget program shall include a statement of financial condition, a statement of income and expense, an analysis of surplus or deficit, a statement of sources and application of funds, and such other supplementary statements and information as are necessary or desirable to make known the financial condition and operations of the corporation. Such statements shall include estimates of operations by major types of activities, together with estimates of administrative expenses, estimates of borrowings, and estimates of the amount of Government capital funds which shall be returned to the Treasury during the fiscal year or the appropriations required to provide for the restoration of capital impairments.

(Dec. 6, 1945, ch. 557, title I, § 102, 59 Stat. 598; Sept. 12, 1950, ch. 946, title I, pt. I, § 105, 64 Stat. 834; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

Amendments

1950—Act Sept. 12, 1950, amended former first two sentences of section principally by substituting "business-type budget" for "budget program", by empowering the President to establish the date of submission of the budget to the Bureau of the Budget in lieu of the former provision that it be submitted to the President, through the Bureau, on or before September 15th of each year, and by consolidating the two sentences into one sentence.

Tranfer of Functions

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget.

Fiscal Year Transition Period of July 1, 1976, through September 30, 1976, Deemed Fiscal Year

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(31) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

Section Referred to in Other Sections

This section is referred to in title 5 sections 4101, 8147; title 12 section 1749bbb-13; title 15 section 633; title 42 sections 295h-3d, 4017; title 48 sections 1407f, 1574b.

§ 848. Transmission of budget programs to Congress; amendments; effective date

The budget programs of the corporations as modified, amended, or revised by the President shall be transmitted to the Congress as a part of the annual Budget required by the Budget and Accounting Act, 1921 [31 U.S.C. 1 et seq.]. Amendments to the annual budget programs may be submitted from time to time.

Budget programs shall be submitted for all wholly owned Government corporations cover-

ing operations for the fiscal year commencing July 1, 1946, and each fiscal year thereafter.

(Dec. 6, 1945, ch. 557, title I, § 103, 59 Stat. 598.)

REFERENCES IN TEXT

The Budget and Accounting Act, 1921, referred to in text, is act June 10, 1921, ch. 18, 42 Stat. 20, as amended, which is classified principally to chapter 1 (§ 1 et seq.) of this title. For complete classification of this Act to the Code, see section 1 of this title and Tables volume.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(31) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 sections 4101, 8147; title 12 section 1749bbb-13; title 15 section 633; title 42 sections 295h-3d, 4017; title 48 section 1574b.

§ 849. Consideration of programs by Congress; enactment of necessary legislation; effect of section on certain existing authority of corporations

The Budget programs transmitted by the President to the Congress shall be considered and legislation shall be enacted making necessary appropriations, as may be authorized by law, making available for expenditure for operating and administrative expenses such corporate funds or other financial resources or limiting the use thereof as the Congress may determine and providing for repayment of capital funds and the payment of dividends. The provisions of this section shall not be construed as preventing Government corporations from carrying out and financing their activities as authorized by existing law, nor as affecting the provisions of section 831y of title 16. The provisions of this section shall not be construed as affecting the existing authority of any Government corporation to make contracts or other commitments without reference to fiscal year limitations.

(Dec. 6, 1945, ch. 557, title I, § 104, 59 Stat. 598; July 30, 1947, ch. 358, title III, § 307, 61 Stat. 584.)

AMENDMENTS

1947—Act July 30, 1947, put the Congress in position to place such limitations on the use of corporate funds as may be necessary to carry out the will of Congress.

CROSS REFERENCES

Government Printing Office Revolving Fund, application of section to, see section 309 of Title 44, Public Printing and Documents.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 sections 3109, 4101, 5721, 7903, 8147; title 12 section 1749bbb-13; title 15 sections 633, 713a-10; title 22 section 2195; title 41 section 5a; title 42 sections 295h-3d, 4017; title 44 section 309; title 48 section 1574b.

§ 850. Audit of financial transactions; rules and regulations; retention of certain powers of Tennessee Valley Authority; place of audit; access to books, records, etc.; effective date

The financial transactions of wholly owned Government corporations shall be audited by the General Accounting Office in accordance with the principles and procedures applicable to commercial corporate transactions and under such rules and regulations as may be prescribed by the Comptroller General of the United States: *Provided*, That such rules and regulations may provide for the retention at the offices of such corporations, in whole or in part, of any accounts of accountable officers, covering corporate financial transactions, which are required by existing law to be settled and adjusted in the General Accounting Office, and for the settlement and adjustment of such accounts in whole or in part upon the basis of examinations in the course of the audit provided by this section, but nothing in this proviso shall be construed as affecting the powers reserved to the Tennessee Valley Authority in section 831h(b) of title 16. The audit shall be conducted at the place or places where the accounts of the respective corporations are normally kept. The representatives of the General Accounting Office shall have access to all books, accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by the respective corporations and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositaries, fiscal agents, and custodians. The audit shall begin with the first fiscal year commencing after December 6, 1945. The audit of the Federal Savings and Loan Insurance Corporation shall be conducted on a calendar year basis. Effective July 1, 1974, each wholly owned Government corporation shall be audited at least once in every three years.

(Dec. 6, 1945, ch. 557, title I, § 105, 59 Stat. 599; Aug. 30, 1964, Pub. L. 88-518, § 2(a), 78 Stat. 698; Jan. 2, 1975, Pub. L. 93-604, title VI, § 601(a), 88 Stat. 1962.)

AMENDMENTS

1975—Pub. L. 93-604 added provisions that effective July 1, 1974, each wholly owned Government corporation shall be audited at least once in every three years.

1964—Pub. L. 88-518 required the audit of the Federal Savings and Loan Insurance Corporation to be conducted on a calendar year basis.

EFFECTIVE DATE OF 1964 AMENDMENT

Section 3 of Pub. L. 88-518 provided that: "The amendments made by this Act [to sections 850, 851, 857, and 858 of this title] shall apply with respect to calendar years beginning on or after January 1, 1964; except that the General Accounting Office, in conducting its audits of the Federal home loan banks and the Federal Savings and Loan Insurance Corporation for the calendar year 1964, shall include the period from July 1, 1963, through December 31, 1963."

TRANSFER OF FUNCTIONS

Functions of the board of trustees of the Federal Savings and Loan Insurance Corporation, were transferred to the Federal Home Loan Bank Board by Reorg. Plan No. 3 of 1947, eff. July 27, 1947, 12 F.R. 4981, 61 Stat. 954, set out in the Appendix to Title 5, Government Organization and Employees.

AUDIT OF FEDERAL HOUSING ADMINISTRATION

Act Aug. 10, 1948, ch. 832, title V, § 501(b), 62 Stat. 1283, provided in part: "That, as to the Federal Housing Administration, the audit required by section 105 of said Act [this section] shall begin with the fiscal year commencing July 1, 1948."

CROSS REFERENCES

Payment of unpaid checks, see sections 132 and 134 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 851, 866 of this title; title 5 sections 4101, 8147; title 12 section 1789; title 16 sections 831n–4, 838i; title 20 section 1082; title 48 section 1407i.

§ 851. Audit report to Congress; scope and contents; specific itemization of operations without color of authority; copies to President, etc.

A report of each audit conducted under section 850 of this title shall be made by the Comptroller General to the Congress not later than six and one-half months following the close of the last year covered by such audit. The report shall set forth the scope of the audit and shall include a statement (showing intercorporate relations) of assets and liabilities, capital and surplus or deficit; a statement of surplus or deficit analysis; a statement of income and expense; a statement of sources and application of funds; and such comments and information as may be deemed necessary to keep Congress informed of the operations and financial condition of the several corporations, together with such recommendations with respect thereto as the Comptroller General may deem advisable, including a report of any impairment of capital noted in the audit and recommendations for the return of such Government capital or the payment of such dividends as, in his judgment, should be accomplished. The report shall also show specifically any program, expenditure, or other financial transaction or undertaking observed in the course of the audit, which, in the opinion of the Comptroller General, has been carried on or made without authority of law. A copy of each report shall be furnished to the President, to the Secretary of the Treasury, and to the corporation concerned at the time submitted to the Congress.

(Dec. 6, 1945, ch. 557, title I, § 106, 59 Stat. 599; Aug. 30, 1964, Pub. L. 88–518, § 2(b), 78 Stat. 698; Jan. 2, 1975, Pub. L. 93–604, title VI, § 601(b), 88 Stat. 1962.)

AMENDMENTS

1975—Pub. L. 93–604 substituted provision that a report of each audit conducted under section 850 of this title shall be made by the Comptroller General to the Congress not later than six and one-half months following the close of the previous year covered by such audit for provisions that a report of each such audit for a fiscal year shall be made by the Comptroller General to the Congress not later than January 15 following the close of such fiscal year and that a report of each such audit for a calendar year shall be so made not later than July 15 following the close of such calendar year.

1964—Pub. L. 88–518 required a report of each audit for a calendar year to be made by the Comptroller General to the Congress not later than July 15 following the close of the calendar year.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88–518 applicable with respect to calendar years beginning on or after Jan. 1, 1964, except that the audit of the Federal Savings and Loan Insurance Corporation for the calendar year 1964, shall include the period from July 1, 1963 through Dec. 31, 1963, see section 3 of Pub. L. 88–518, set out as an Effective Date of 1964 Amendment note under section 850 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 sections 4101, 8147; title 16 sections 831n–4, 838i.

§ 852. Corporation deemed Government agency; approval by Congress; effect; entity unaffected

Whenever it is deemed by the Director of the Office of Management and Budget, with the approval of the President, to be practicable and in the public interest that any wholly owned Government corporation be treated with respect to its appropriations, expenditures, receipts, accounting, and other fiscal matters as if it were a Government agency other than a corporation, the Director shall include in connection with the budget program of such corporation in the Budget a recommendation to that effect. If the Congress approves such recommendation in connection with the budget program for any fiscal year, such corporation, with respect to subsequent fiscal years, shall be regarded as an establishment other than a corporation for the purposes of the Budget and Accounting Act, 1921 [31 U.S.C. 1 et seq.], and other provisions of law relating to appropriations, expenditures, receipts, accounts, and other fiscal matters, and shall not be subject to the provisions of this chapter other than this section. The corporate entity shall not be affected by this section.

(Dec. 6, 1945, ch. 557, title I, § 107, 59 Stat. 599; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085.)

REFERENCES IN TEXT

The Budget and Accounting Act, 1921, referred to in text, is act June 10, 1921, ch. 18, 42 Stat. 20, as amended, which is classified principally to chapter 1 (§ 1 et seq.) of this title. For complete classification of this Act to the Code, see section 1 of this title and Tables volume.

TRANSFER OF FUNCTIONS

All functions vested by law (including reorganization plan) in the Bureau of the Budget or the Director of the Bureau of the Budget were transferred to the President of the United States by section 101 of Reorg. Plan No. 2 of 1970, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, set out in the Appendix to Title 5, Government Organization and Employees. Section 102 of Reorg. Plan No. 2 of 1970, redesignated the Bureau of the Budget as the Office of Management and Budget.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 sections 4101, 8147.

SUBCHAPTER III—MIXED-OWNERSHIP GOVERNMENT CORPORATIONS

§ 856. Definition of "mixed-ownership Government corporations"

As used in this chapter the term "mixed-ownership Government corporations" means (1) the Central Bank for Cooperatives and the Re-

gional Banks for Cooperatives, (2) Federal Land Banks, (3) Federal Intermediate Credit Banks, (4) Federal Home Loan Banks, (5) Federal Deposit Insurance Corporation, (6) the National Railroad Passenger Corporation, (7) the Rural Telephone Bank, and (8) the United States Railway Association.

(Dec. 6, 1945, ch. 557, title II, § 201, 59 Stat. 600; July 26, 1956, ch. 741, title II, § 201(a)(2), (3), 70 Stat. 667; Oct. 30, 1970, Pub. L. 91-518, title VIII, § 804, 84 Stat. 1340; May 7, 1971, Pub. L. 92-12, § 4, 85 Stat. 37; Jan. 2, 1974, Pub. L. 93-236, title II, § 202(g)(1), title III, § 301(f), 87 Stat. 992, 1005; Feb. 5, 1976, Pub. L. 94-210, title VI, § 612(b), 90 Stat. 108.)

CODIFICATION

Designation for the item "Rural Telephone Bank" has been changed from "(6)" to "(7)" for purposes of codification.

AMENDMENTS

1976—Pub. L. 94-210 struck out cl. (9) relating to the Consolidated Rail Corporation to the extent provided in the Regional Rail Reorganization Act of 1973.

1974—Pub. L. 93-236 added clauses (8) and (9).

1971—Pub. L. 92-12 included the Rural Telephone Bank in the definition of mixed-ownership Government corporations.

1970—Pub. L. 91-518 included the National Railroad Passenger Corporation in the definition of mixed-ownership Government corporations.

1956—Act July 26, 1956, included Federal Intermediate Credit Banks.

EFFECTIVE DATE OF 1971 AMENDMENT

Section 4 of Pub. L. 92-12 provided in part that amendment by Pub. L. 92-12 is effective when ownership, control, and operation of telephone bank is converted as provided in section 950 of Title 7, Agriculture.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act July 26, 1956, as effective Jan. 1, 1959, see section 202(a) of act July 26, 1956.

APPLICABILITY OF NATIONAL ENVIRONMENTAL POLICY ACT

Application of National Environmental Policy Act to actions of Commission not affected by title V of Pub. L. 94-210, see section 619 of Pub. L. 94-210, set out as a note under section 791 of Title 45, Railroads.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1351 of this title; title 5 sections 4101, 8147.

§ 857. Audit of financial transactions; rules and regulations; place of audit; access to books, records, etc.; effective date

The financial transactions of mixed-ownership Government corporations for any period during which Government capital has been invested therein shall be audited by the General Accounting Office in accordance with the principles and procedures applicable to commercial corporate transactions and under such rules and regulations as may be prescribed by the Comptroller General of the United States. The audit shall be conducted at the place or places where the accounts of the respective corporations are normally kept. The representatives of the General Accounting Office shall have access to all books, accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by the respective corporations and necessary to facilitate the audit, and they shall be afforded full facilities for verifying transactions with the balances or securities held by depositaries, fiscal agents, and custodians. The audit shall begin with the first fiscal year commencing after December 6, 1945. The audit of the Federal home loan banks shall be conducted on a calendar year basis. Effective July 1, 1974, each mixed ownership Government corporation shall be audited at least once in every three years.

(Dec. 6, 1945, ch. 557, title II, § 202, 59 Stat. 600; Aug. 30, 1964, Pub. L. 88-518, § 1(a), 78 Stat. 698; Jan. 2, 1975, Pub. L. 93-604, title VI, § 601(c), 88 Stat. 1962.)

AMENDMENTS

1975—Pub. L. 93-604 added provisions that effective July 1, 1974, each mixed-ownership Government corporation shall be audited at least once in every three years.

1964—Pub. L. 88-518 required the audit of the Federal home loan banks to be conducted on a calendar year basis.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-518 applicable with respect to calendar years beginning on or after Jan. 1, 1964, except that the audit of the Federal home loan banks for the calendar year 1964, shall include the period from July 1, 1963 through Dec. 31, 1963, see section 3 of Pub. L. 88-518, set out as an Effective Date of 1964 Amendment note under section 850 of this title.

CROSS REFERENCES

Federal Home Loan Banks, audits, see section 1431 of Title 12, Banks and Banking.

Payment of unpaid checks, see sections 132 and 134 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 858, 866 of this title; title 5 sections 4101, 8147; title 12 section 1431.

§ 858. Audit report to Congress; scope and contents; specific itemization of operations without color of authority; copies to President, etc.

A report of each audit conducted under section 857 of this title shall be made by the Comptroller General to the Congress not later than six and one-half months following the close of the last year covered by such audit. The report shall set forth the scope of the audit and shall include a statement (showing intercorporate relations) of assets and liabilities, capital and surplus or deficit; a statement of surplus or deficit analysis; a statement of income and expense; a statement of sources and application of funds; and such comments and information as may be deemed necessary to keep Congress informed of the operations and financial condition of, and the use of Government capital by, each such corporation, together with such recommendations with respect thereto as the Comptroller General may deem advisable, including a report of any impairment of capital or lack of sufficient capital noted in the audit and recommendations for the return of such Government capital or the payment of such dividends as, in his judgment, should be accomplished. The report shall also show specifically any program, expenditure, or other fi-

nancial transaction or undertaking observed in the course of the audit, which, in the opinion of the Comptroller General, has been carried on or made without authority of law. A copy of each report shall be furnished to the President, to the Secretary of the Treasury, and to the corporation concerned at the time submitted to the Congress.

(Dec. 6, 1945, ch. 557, title II, § 203, 59 Stat. 600; Aug. 30, 1964, Pub. L. 88-518, § 1(b), 78 Stat. 698; Jan. 2, 1975, Pub. L. 93-604, title VI, § 601(d), 88 Stat. 1963.)

AMENDMENTS

1975—Pub. L. 93-604 substituted provisions that a report of each audit conducted under section 850 of this title shall be made by the Comptroller-General to the Congress not later than six and one-half months following the close of the previous year covered by such audit for provisions that a report of each such audit for a fiscal year shall be made by the Comptroller General to the Congress not later than January 15 following the close of such fiscal year and that a report of each such audit for a calendar year shall be so made not later than July 15 following the close of such calendar year.

1964—Pub. L. 88-518 required a report of each audit for a calendar year to be made by the Comptroller General to the Congress not later than July 15 following the close of the calendar year.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-518 applicable with respect to calendar years beginning on or after Jan. 1, 1964, except that the audit of the Federal home loan banks for the calendar year 1964, shall include the period from July 1, 1963, through Dec. 31, 1963, see section 3 of Pub. L. 88-518, set out as an Effective Date of 1964 Amendment note under section 850 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 sections 4101, 8147.

§ 859. Presidential recommendations as to return of Government capital to Treasury

The President shall include in the annual Budget any recommendations he may wish to make as to the return of Government capital to the Treasury by any mixed-ownership corporation.

(Dec. 6, 1945, ch. 557, title II, § 204, 59 Stat. 601.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 sections 4101, 8147.

SUBCHAPTER IV—MISCELLANEOUS PROVISIONS

§ 866. Auditing expenses

(a) Payment by General Accounting Office; reimbursement; disposition of reimbursing funds; utilization of reports

The expenses of auditing the financial transactions of wholly owned and mixed-ownership Government corporations as provided in sections 850 and 857 of this title shall be borne out of appropriations to the General Accounting Office, and appropriations in such sums as may be necessary are authorized: *Provided*, That each such corporation shall reimburse the General Accounting Office for the full cost of any such audit as billed therefor by the Comptroller General, and the General Accounting Office shall deposit the sums so reimbursed into the Treasury as miscellaneous receipts: *Provided further*, That in making the audits provided in said sections the Comptroller General shall, to the fullest extent deemed by him to be practicable, utilize reports of examinations of Government corporations made by a supervising administrative agency pursuant to law.

(b) Employment of personnel; compensation

For the purpose of conducting such audit the Comptroller General is authorized in his discretion to employ by contract, without regard to section 5 of title 41, professional services of firms and organizations for temporary periods or for special purposes.

(c) Audit authorization

The audit provided in sections 850 and 857 of this title shall be in lieu of any audit of the financial transactions of any Government corporation required to be made by the General Accounting Office for the purpose of a report to the Congress or to the President under any existing law.

(d) Limitation of payment for private audits; exception

Unless otherwise expressly provided by law, no funds of any Government corporation shall be used to pay the cost of any private audit of the financial records of the offices of such corporation, except the cost of such audits contracted for and undertaken prior to April 25, 1945.

(Dec. 6, 1945, ch. 557, title III, § 301, 59 Stat. 601.)

CODIFICATION

In subsec. (b), provisions that authorized the Comptroller General to employ for the purpose of conducting an audit "not more than ten persons without regard to the Classification Act of 1923, as amended, only one of whom may be compensated at a rate of as much as but not more than $10,000 per annum" were omitted as obsolete and superseded. Sections 1202 and 1204 of the Classification Act of 1949, 63 Stat. 972, 973, repealed the 1923 Act and all laws or parts of laws inconsistent with the 1949 Act. While section 1106(a) of the 1949 Act provided that references in other laws to the 1923 Act should be held and considered to mean the 1949 Act, it did not have the effect of continuing the exceptions contained in this subsection because of section 1106(b) which provided that the application of the 1949 Act to any position, officer, or employee shall not be affected by section 1106(a). The Classification Act of 1949 was repealed by Pub. L. 89-554, Sept. 6, 1966, § 8(a), 80 Stat. 632, and reenacted as chapter 51 and subchapter III of chapter 53 of Title 5, Government Organization and Employees. Section 5102 of Title 5 now contains the applicability provisions of the 1949 Act, and section 5103 of Title 5 authorizes the Civil Service Commission to determine the applicability to specific positions and employees.

COST OF FEDERAL HOUSING ADMINISTRATION AUDITS PRIOR TO JULY 1, 1948

Act Aug. 10, 1948, ch. 832, title V, § 501(b), 62 Stat. 1283, provided in part that: "The exception contained in section 301(d) of said Act [subsec. (d) of this section] shall be construed to refer to the cost of audits contracted for prior to July 1, 1948."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 section 8147.

§ 867. Depositary for banking or checking accounts; exemption of temporary accounts and accounts of certain corporations

The banking or checking accounts of all wholly owned and mixed-ownership Government corporations shall be kept with the Treasurer of the United States, or, with the approval of the Secretary of the Treasury, with a Federal Reserve bank, or with a bank designated as a depositary or fiscal agent of the United States: *Provided*, That the Secretary of the Treasury may waive the requirements of this section under such conditions as he may determine: *And provided further*, That this section will not apply to the establishment and maintenance in any bank for a temporary period of banking and checking accounts not in excess of $50,000 in any one bank. The provisions of this section shall not be applicable to Federal Intermediate Credit Banks, the Central Bank for Cooperatives, the Regional Banks for Cooperatives, or the Federal Land Banks, except that each such corporation shall be required to report annually to the Secretary of the Treasury the names of the depositaries in which such corporation keeps a banking or checking account, and the Secretary of the Treasury may make a report in writing to the corporation, to the President, and to the Congress which he deems advisable upon receipt of any such annual report.

(Dec. 6, 1945, ch. 557, title III, § 302, 59 Stat. 601; July 26, 1956, ch. 741, title II, § 201(a)(4), 70 Stat. 667.)

AMENDMENTS

1956—Act July 26, 1956, removed Production Credit Corporations from the group of corporations exempt from applicability of this section.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act July 26, 1956, effective Jan. 1, 1959, see section 202(a) of act July 26, 1956.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 868 of this title; title 5 section 8147.

§ 868. Bonds, notes, and debentures, etc.

(a) Maturity dates, interest rates, terms and conditions

All bonds, notes, debentures, and other similar obligations which are on or after December 6, 1945, issued by any wholly owned or mixed-ownership Government corporation and offered to the public shall be in such forms and denominations, shall have such maturities, shall bear such rates of interest, shall be subject to such terms and conditions, shall be issued in such manner and at such times and sold at such prices as have been or as may be approved by the Secretary of the Treasury.

(b) Limitations on sale and purchase; waiver

On or after December 6, 1945, no wholly owned or mixed-ownership Government corporation shall sell or purchase any direct obligation of the United States or obligation guaranteed as to principal or interest, or both, for its own account and in its own right and interest, at any one time aggregating in excess of $100,000, without the approval of the Secretary of the Treasury: *Provided*, That the Secretary of the Treasury may waive the requirement of his approval with respect to any transaction or classes of transactions subject to the provisions of this subsection for such period of time and under such conditions as he may determine.

(c) Delegation of authority by Secretary of the Treasury

The Secretary of the Treasury is authorized to exercise any of the functions vested in him by this section through any officer, or employee of any Federal agency whom he may designate, with the concurrence of the head of the agency concerned, for such purpose.

(c) Exemption of corporations under certain conditions; exemption of certain corporations

Any mixed-ownership Government corporation from which Government capital has been entirely withdrawn shall not be subject to the provisions of section 867 of this title or of this section during the period such corporation remains without Government capital. The provisions of subsections (a) and (b) of this section shall not be applicable to the Rural Telephone Bank, Federal Intermediate Credit Banks, the Central Bank for Cooperatives, the Regional Banks for Cooperatives, or the Federal Land Banks, except that each such corporation shall be required to consult with the Secretary of the Treasury prior to taking any action of the kind covered by the provisions of subsections (a) and (b) of this section, and in the event an agreement is not reached, the Secretary of the Treasury may make a report in writing to the corporation, to the President, and to the Congress stating the grounds for his disagreement.

(Dec. 6, 1945, ch. 557, title III, § 303, 59 Stat. 601; July 26, 1956, ch. 741, title II, § 201(a)(4), 70 Stat. 667; May 7, 1971, Pub. L. 92-12, § 5, 85 Stat. 37.)

AMENDMENTS

1971—Subsec. (d). Pub. L. 92-12 made the provisions of subsecs. (a) and (b) of this section inapplicable to the Rural Telephone Bank.

1956—Subsec. (d). Act July 26, 1956, removed Production Credit Corporations from the group of corporations exempt from applicability of this section.

EFFECTIVE DATE OF 1971 AMENDMENT

Section 5 of Pub. L. 92-12 provided in part that amendment of subsec. (d) by Pub. L. 92-12 is effective when ownership, control, and operation of telephone bank is converted as provided in section 950 of Title 7, Agriculture.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act July 26, 1956, as effective Jan. 1, 1959, see section 202(a) of act July 26, 1956.

CROSS REFERENCES

Federal Home Loan Banks, audits, see section 1431 of Title 12, Banks and Banking.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 section 8147; title 12 section 1431.

§ 869. Creation, organization, or acquisition of corporations; liquidation of certain corporations; reincorporation

(a) No corporation shall be created, organized, or acquired on or after December 6, 1945, by any officer or agency of the Federal Government or by any Government corporation for the purpose of acting as an agency or instrumentality of the United States, except by Act of Congress or pursuant to an Act of Congress specifically authorizing such action.

(b) No wholly owned Government corporation created by or under the laws of any State, Territory, or possession of the United States or any political subdivision thereof, or under the laws of the District of Columbia, shall continue after June 30, 1948, as an agency or instrumentality of the United States, and no funds of, or obtained from, the United States or any agency thereof, including corporations, shall be invested in or employed by any such corporation after that date, except for purposes of liquidation. The proper corporate authority of every such corporation shall take the necessary steps to institute dissolution or liquidation proceedings on or before that date: *Provided*, That prior thereto any such corporation may be reincorporated by Act of Congress for such purposes and term of existence and with such powers, privileges, and duties as authorized by such Act, including the power to take over the assets and assume the liabilities of its respective predecessor corporation.

(Dec. 6, 1945, ch. 557, title III, § 304, 59 Stat. 602.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 5 section 1847.

§ 870. Consolidation of banking and checking accounts of corporations and agencies

After June 30, 1949, the corporations or agencies subject to this chapter, are authorized, with the approval of the Comptroller General, to consolidate, notwithstanding the provisions of any other law, into one or more accounts for banking and checking purposes all cash, including amounts appropriated, from whatever source derived: *Provided*, That such cash, including amounts appropriated, of such corporations or agencies shall be expended in accordance with the applicable terms of their respective enabling acts and any other acts applicable to their transactions.

(Aug. 24, 1949, ch. 506, title III, § 309, 63 Stat. 662.)

CODIFICATION

Section was not enacted as part of act Dec. 6, 1945, ch. 557, 59 Stat. 597, known as the Government Corporation Control Act, which comprises this chapter.

§ 871. Omitted

CODIFICATION

Section, acts Nov. 1, 1951, ch. 664, ch. XIII, § 1307, 65 Stat. 756; July 15, 1952, ch. 785, ch. XIV, § 1407, 66 Stat. 660, which prohibited the use of funds available to wholly owned Government Corporations for the purchase or construction, or in making loans for the purchase or construction of any office building at the seat of government primarily for occupancy by any department or agency of the United States Government or by any corporation owned by the United States Government, is now covered by section 33a of Title 40, Public Buildings, Property, and Works.

CHAPTER 15—GIFTS FOR REDUCTION OF PUBLIC DEBT

Sec.
901. Acceptance authority; conditions; rejection.
902. Conversion into money.
903. Payment of taxes.
904. Special account; establishment; deposits; expenditures; cancellation of obligations; prohibition against reissuance; appropriation.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in title 5 section 5102.

§ 901. Acceptance authority; conditions; rejection

In order to afford to the people of the United States an opportunity to make gifts to the Government of the United States to be used for the purpose of reducing the public debt—

(a) the Secretary of the Treasury is authorized to accept on behalf of the United States (1) any gift of money made on the sole condition that it be used to reduce the public debt of the United States, (2) any gift of obligations of the United States included in the public debt of the United States, if made on the sole condition that the obligations be canceled and retired and not reissued, or (3) any gift of other intangible personal property made on the sole condition that it be sold, and the proceeds realized from the sale be used to reduce the public debt of the United States; and

(b) the Administrator of General Services is authorized to accept on behalf of the United States any gift of other property, real or personal, made to the United States on the sole condition that it be sold and the proceeds realized from the sale be used to reduce the public debt of the United States: *Provided, however*, That the Secretary of the Treasury or the Administrator of General Services, as the case may be, is authorized to reject any gift under this section whenever he determines such action to be in the interest of the United States.

(Pub. L. 87–58, § 1, June 27, 1961, 75 Stat. 119.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 902, 903 of this title.

§ 902. Conversion into money

The Secretary of the Treasury shall convert into money, at the best terms available, any gift accepted by him under the provisions of subsection (a)(3) of section 901 of this title; and the Administrator of General Services shall convert into money, at the best terms available, any gift accepted by him under the provisions of section 901 of this title.

(Pub. L. 87–58, § 2, June 27, 1961, 75 Stat. 120.)

§ 903. Payment of taxes

If under applicable law any gift accepted under section 901 of this title is subject to a gift or inheritance tax, the Secretary of the Treasury or the Administrator of General Services,

as the case may be, is authorized to pay such tax out of the proceeds of such gift, or the proceeds of the redemption or sale of such gift, as the case may be.

(Pub. L. 87-58, § 3, June 27, 1961, 75 Stat. 120.)

§ 904. Special account; establishment; deposits; expenditures; cancellation of obligations; prohibition against reissuance; appropriation

There is established on the books of the Treasury a special account into which shall be deposited all money received as gifts under this chapter and all money received as a result of the conversion into money of gifts of property other than money received under this chapter. The Secretary of the Treasury shall from time to time utilize the money in the special account for the payment at maturity or the redemption or purchase before maturity of any obligations of the United States included in the public debt of the United States. All obligations of the United States paid, redeemed, or purchased with money out of the special account shall be canceled and retired and shall not be reissued. All money deposited in the special account is appropriated and shall be available for expenditure for the purposes of this chapter.

(Pub. L. 87-58, § 4, June 27, 1961. 75 Stat. 120.)

CHAPTER 16—ADJUSTMENT OF OLD SERIES CURRENCY

Sec.
911. Definitions.
912. Transfer of gold and silver to general fund.
913. Payment of amount of outstanding Federal Reserve notes.
914. Redemption of currency.
915. Continuing accountability.
(a) Gold certificates; Treasury notes; United States notes; silver certificates.
(b) Federal Reserve notes.
(c) Destroyed or irretrievably lost currency.
916. Redeemability of currency.
917. Historical collection of paper currency.

§ 911. Definitions

For the purposes of this chapter—

(a) The term "Secretary" means the Secretary of the Treasury.

(b) The term "United States notes" means currency notes issued pursuant to the first section of the Act of February 25, 1862 (12 Stat. 345), the Act of July 11, 1862 (12 Stat. 532), the resolution of January 17, 1863 (12 Stat. 822), section 2 of the Act of March 3, 1863 (12 Stat. 709), or section 401 of this title.

(c) The term "Treasury notes of 1890" means currency notes issued pursuant to the Act of July 14, 1890 (26 Stat. 289).

(Pub. L. 87-66, § 2, June 30, 1961, 75 Stat. 146.)

REFERENCES IN TEXT

This chapter, referred to in the provision preceding par. (a), read in the original "this Act" meaning Pub. L. 87-66, June 30, 1961, 75 Stat. 146, known as the "Old Series Currency Adjustment Act", which enacted this chapter, and amended section 404 of this title and sections 415 and 416 of Title 12, Banks and Banking. For complete classification of this Act to the Code, see Short Title note set out below and Tables volume.

Acts February 25, 1862, July 11, 1862, and March 3, 1863, and resolution January 17, 1863, referred to in par. (b), are acts Feb. 25, 1862, ch. 33, 12 Stat. 345, July 11, 1862, ch. 142, 12 Stat. 532, and Mar. 3, 1863, ch. 73, 12 Stat. 709, and resolution Jan. 17, 1863, 12 Stat. 822, respectively, which were not classified to the Code.

The Act of July 14, 1890, referred to in par. (c), is act July 14, 1890, ch. 708, 26 Stat. 289, which enacted sections 408, 410, 412, and 453 of this title and sections 122 and 145 of Title 12, Banks and Banking. Section 1 of this act was not classified to the Code. For complete classification of this Act to the Code, see Tables volume.

SHORT TITLE

Section 1 of Pub. L. 87-66 provided: "That this Act [enacting this chapter and amending section 404 of this title and sections 415 and 416 of Title 12, Banks and Banking] may be cited as the 'Old Series Currency Adjustment Act'."

§ 912. Transfer of gold and silver to general fund

The Secretary of the Treasury is authorized and directed to transfer to the general fund of the Treasury, to be credited as a public debt receipt, the following:

(1) Gold held as security for gold certificates issued prior to January 30, 1934.

(2) Standard silver dollars held as security for, or for the redemption of, silver certificates issued prior to July 1, 1929.

(3) Standard silver dollars held as security for, or for the redemption of Treasury notes of 1890.

(Pub. L. 87-66, § 3, June 30, 1961, 75 Stat. 146.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 914, 915 of this title.

§ 913. Payment of amount of outstanding Federal Reserve notes

The Board of Governors of the Federal Reserve System, with the approval of the Secretary, may require any Federal Reserve bank to pay to the Secretary, to be credited as a public debt receipt, an amount equal to the amount of Federal Reserve notes of any series prior to the series of 1928 issued to such bank and outstanding at the time of such payment.

(Pub. L. 87-66, § 4, June 30, 1961, 75 Stat. 146.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 914, 915 of this title; title 12 sections 415, 416.

§ 914. Redemption of currency

Any currency the funds for the redemption or security of which have been transferred pursuant to the provisions of section 912 of this title, and any Federal Reserve notes as to which payment has been made under section 913 of this title, shall thereafter, upon presentation at the Treasury for redemption, be redeemed by the Secretary from the general fund of the Treasury and thereupon retired.

(Pub. L. 87-66, § 5, June 30, 1961, 75 Stat. 146.)

§ 915. Continuing accountability

(a) Gold certificates; Treasury notes; United States notes; silver certificates

Except as provided in subsection (c) of this section, upon completion of the transfers and

credits authorized and directed by section 912 of this title there shall be carried on the books of the Treasury as public debt bearing no interest the following:

(1) Gold certificates issued prior to January 30, 1934.

(2) Treasury notes of 1890.

(3) United States notes issued prior to July 1, 1929.

(4) Silver certificates issued prior to July 1, 1929.

(b) Federal Reserve notes

Except as provided in subsection (c) of this section, there shall be carried on the books of the Treasury as public debt bearing no interest Federal Reserve notes as to which payment has been made to the Secretary under section 913 of this title and the amount of the payment credited as a public debt receipt in accordance with such section.

(c) Destroyed or irretrievably lost currency

The Secretary is authorized to determine, from time to time, the amount of—

(1) outstanding currency of any type designated in subsections (a) and (b) of this section.

(2) circulating notes of Federal Reserve banks, issued prior to July 1, 1929, for which the United States has assumed liability, and

(3) circulating notes of national banking associations, issued prior to July 1, 1929, for which the United States has assumed liability,

which in his judgment, have been destroyed or irretrievably lost and so will never be presented for redemption, and to reduce accordingly the amount or amounts thereof outstanding on the books of the Treasury and to credit such amounts to the appropriate receipt account.

(Pub. L. 87-66, § 6, June 30, 1961, 75 Stat. 146.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 404 of this title.

§ 916. Redeemability of currency

Nothing contained in this chapter shall impair the redeemability of any currency of the United States as now provided by law.

(Pub. L. 87-66, § 9, June 30, 1961, 75 Stat. 147.)

REFERENCES IN TEXT

This chapter, referred to in text, read in the original "this Act" meaning Pub. L. 87-66, June 30, 1961, 75 Stat. 146, known as the "Old Series Currency Adjustment Act", which is classified to this chapter, and section 404 of this title and sections 415 and 416 of Title 12, Banks and Banking. For complete classification of this Act to the Code, see Short Title note set out under section 911 of this title and Tables volume.

§ 917. Historical collection of paper currency

In order to provide a historical collection of the paper currency issues of the United States, the Secretary of the Treasury is authorized, after redemption, to withhold from cancellation and destruction and to transfer to a special account one piece of each design, issue, or series of each denomination of each kind of paper currency of the United States, including bank notes, heretofore or hereafter issued, and to make appropriate entries in the redemption accounts and other books of the Treasury to cover any such transfers.

(Pub. L. 87-66, § 10, June 30, 1961, 75 Stat. 147.)

CHAPTER 17—BALANCE OF PAYMENTS AGREEMENTS

Sec.
931 to 937. Omitted.
938. Reserved foreign currencies; use by Federal agencies; reimbursement; replacement.

§§ 931 to 937. Omitted

CODIFICATION

Section 931, Pub. L. 89-175, § 1, Sept. 9, 1965, 79 Stat. 672, which related to declaration of policy, was omitted from the Code as executed. See section 936 note below.

Section 932, Pub. L. 89-175, § 2, Sept. 9, 1965, 79 Stat. 672, which provided for formulation and approval of agreements, was omitted from the Code as executed. See section 936 note below.

Section 933, Pub. L. 89-175, § 3, Sept. 9, 1965, 79 Stat. 673, which provided for semi-annual reports to the President and Congress by the Attorney General and publication by the President in the Federal Register of each voluntary agreement or program approved, was omitted from the Code as executed. See section 936 note below.

Section 934, Pub. L. 89-175, § 4, Sept. 9, 1965, 79 Stat. 673, which provided for reports as the President deemed necessary, was omitted from the Code as executed. See section 936 note below.

Section 935, Pub. L. 89-175, § 5, Sept. 9, 1965, 79 Stat. 673, which provided for delegation of Presidential authority and limitations on the power to delegate, was omitted from the Code as executed. See section 936 note below.

Section 936, Pub. L. 89-175, § 6, Sept. 9, 1965, 79 Stat. 674; Pub. L. 90-62, Aug. 9, 1967, 81 Stat. 165, which provided for termination of the authority conferred by Pub. L. 89-175 on June 30, 1969 or a date prior thereto as determined by the President, was omitted from the Code as executed.

Section 937, Pub. L. 89-175, § 7, Sept. 9, 1965, 79 Stat. 674, which provided for definition of the word "person", was omitted from the Code as executed. See section 936 note above.

§ 938. Reserved foreign currencies; use by Federal agencies; reimbursement; replacement

Any foreign currencies held by the United States which have been or may be reserved or set aside for specified programs or activities of any agency of the Government may be used by Federal agencies for any authorized purpose, except (1) that reimbursement shall be made to the Treasury from applicable appropriations of the agency concerned, and (2) that any foreign currencies so used shall be replaced when needed for the purpose for which originally reserved or set aside.

(Pub. L. 89-677, Oct. 15, 1966, 80 Stat. 955.)

CHAPTER 18—COMPROMISE AND COLLECTION OF FEDERAL CLAIMS

Sec.
951. Definitions.
952. Collection and compromise.
(a) Agency collection; rules and regulations.
(b) Compromise of claims; termination of collection action; rules and regulations; $20,000 limitation.

Sec.
(c) Conclusive effect of compromise; fraud, misrepresentation, false claims, mutual mistake of fact.
953. Existing agency authority to litigate, settle, compromise, or close claims.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in title 42 section 5042.

§ 951. Definitions

In this chapter—

(a) "agency" means any department, office, commission, board, service, Government corporation, instrumentality, or other establishment or body in either the executive or legislative branch of the Federal Government;

(b) "head of an agency" includes, where applicable, commission, board, or other group of individuals having the decision-making responsibility for the agency.

(Pub. L. 89-508, § 2, July 19, 1966, 80 Stat. 308.)

EFFECTIVE DATE

Section 5 of Pub. L. 89-508 provided that: "This Act [enacting this chapter] shall become effective on the one hundred and eightieth day following the date of its enactment [July 19, 1966]."

SHORT TITLE

Section 1 of Pub. L. 89-508 provided: "That this Act [enacting this chapter] may be cited as the 'Federal Claims Collection Act of 1966'."

§ 952. Collection and compromise

(a) Agency collection; rules and regulations

The head of an agency or his designee, pursuant to regulations prescribed by him and in conformity with such standards as may be promulgated jointly by the Attorney General and the Comptroller General, shall attempt collection of all claims of the United States for money or property arising out of the activities of, or referred to, his agency.

(b) Compromise of claims; termination of collection action; rules and regulations; $20,000 limitation

With respect to such claims of the United States that have not been referred to another agency, including the General Accounting Office, for further collection action and that do not exceed $20,000, exclusive of interest, the head of an agency or his designee, pursuant to regulations prescribed by him and in conformity with such standards as may be promulgated jointly by the Attorney General and the Comptroller General, may (1) compromise any such claim, or (2) cause collection action on any such claim to be terminated or suspended where it appears that no person liable on the claim has the present or prospective financial ability to pay any significant sum thereon or that the cost of collecting the claim is likely to exceed the amount of recovery. The Comptroller General or his designee shall have the foregoing authority with respect to claims referred to the General Accounting Office by another agency for further collection action. The head of an agency or his designee shall not exercise the foregoing authority with respect to a claim as to which there is an indication of fraud, the presentation of a false claim, or misrepresentation on the part of the debtor or any other party having an interest in the claim, or a claim based in whole or in part on conduct in violation of the antitrust laws; nor shall the head of an agency, other than the Comptroller General of the United States, have authority to compromise a claim that arises from an exception made by the General Accounting Office in the account of an accountable officer.

(c) Conclusive effect of compromise; fraud, misrepresentation, false claims, mutual mistake of fact

A compromise effected pursuant to authority conferred by subsection (b) of this section shall be final and conclusive on the debtor and on all officials, agencies, and courts of the United States, except if procured by fraud, misrepresentation, the presentation of a false claim, or mutual mistake of fact. No accountable officer shall be liable for any amount paid or for the value of property lost, damaged, or destroyed, where the recovery of such amount or value may not be had because of a compromise with a person primarily responsible under subsection (b) of this section.

(Pub. L. 89-508, § 3, July 19, 1966, 80 Stat. 309.)

REFERENCES IN TEXT

The antitrust laws, referred to in subsec. (b), are classified generally to section 1 et seq. of Title 15, Commerce and Trade.

RAILROAD SAFETY VIOLATIONS; MINIMUM AMOUNTS FOR COMPROMISED PENALTIES

Pub. L. 94-348, § 3(e), July 8, 1976, 90 Stat. 818, provided that: "Notwithstanding any provision of the Federal Claims Collection Act of 1966 (31 U.S.C. 951-953), no penalty arising under a statute amended by this section [sections 6, 13, and 34 of Title 45, Railroads, and section 26A Title 49, Transportation] shall be compromised by the Secretary for an amount less than $250."

CROSS REFERENCES

Waiver of claims for overpayment of pay of employees of Executive agencies, see section 5584 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 26 section 6103.

§ 953. Existing agency authority to litigate, settle, compromise, or close claims

Nothing in this chapter shall increase or diminish the existing authority of the head of an agency to litigate claims, or diminish his existing authority to settle, compromise, or close claims.

(Pub. L. 89-508, § 4, July 19, 1966, 80 Stat. 309).

CHAPTER 19—PRESIDENTIAL ELECTION CAMPAIGN FUND

§§ 971 to 973. Repealed. Pub. L. 92-178, title VIII, § 802(b)(1), Dec. 10, 1971, 85 Stat. 573

Section 971, Pub. L. 89-809, title III, § 303, Nov. 13, 1966, 80 Stat. 1588, provided for the operation of a Presidential election campaign fund.

Section 972, Pub. L. 89-809, title III, § 304, Nov. 13, 1966, 80 Stat. 1589, provided for a Presidential election campaign fund advisory board.

Section 973, Pub. L. 89-809, title III, § 305, Nov. 13, 1966, 80 Stat. 1590, authorized appropriations to enable the Secretary of the Treasury to make payments under section 971 of this title.

See now subtitle H, §§ 9001 et seq. and 9031 et seq., of Title 26, Internal Revenue Code.

CHAPTER 20—DEPARTMENT OF THE TREASURY

Sec.
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§ 1001. Establishment of Department

There shall be at the seat of government an executive department to be known as the Department of the Treasury, and a Secretary of the Treasury, who shall be the head thereof.

(R.S. § 233.)

CODIFICATION

R.S. § 233 is from act Sept. 2, 1789, ch. 12, § 1, 1 Stat. 65.

Section was formerly classified to section 241 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out below.

DESIGNATION OF OFFICERS TO ACT AS SECRETARY OF THE TREASURY

Designation of officers of Treasury Department to act as Secretary of Treasury, during any period when, by reason of absence, disability, or vacancy in office, either the Secretary of Treasury or his Deputy Secretary is not available to exercise the powers or perform the duties of the office of the Secretary, see Ex. Ord. No. 11822, Dec. 10, 1974, 39 F.R. 43275, set out as a note under section 3347 of Title 5, Government Organization and Employees.

REORGANIZATION PLAN NO. 26 OF 1950

Eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, as amended May 18, 1972, Pub. L. 92-302, § 1(d), 86 Stat. 149.

Prepared by the President and transmitted to the Senate and the House of Representatives in Congress assembled, May 31, 1950, pursuant to the provisions of the Reorganization Act of 1949, approved June 20, 1949 [now covered by section 901 et seq. of Title 5 Government Organization and Employees].

DEPARTMENT OF THE TREASURY

§ 1. TRANSFER OF FUNCTIONS TO THE SECRETARY

(a) Except as otherwise provided in subsection (b) of this section, and subject to the provisions of subsection (c) of this section, there are hereby transferred to the Secretary of the Treasury all functions of all other officers of the Department of the Treasury and all functions of all agencies and employees of such Department.

(b) This section shall not apply to the functions vested by the Administrative Procedure Act (60 Stat. 237) [see sections 551 et seq. and 701 et seq. of Title 5, Government Organization and Employees] in hearing examiners employed by the Department of the Treasury or to functions vested by any provision of law in the Comptroller of the Currency.

(c) Notwithstanding the transfer to the Secretary of the Treasury of the functions of the United States Coast Guard and of the functions of the Commandant of the Coast Guard, effected by the provisions of subsection (a) of this section, such Coast Guard, together with the said functions shall operate as a part of the Navy, subject to the orders of the Secretary of the Navy, in time of war or when the President shall so direct, as provided in section 1 of the Act of January 28, 1915 (ch. 20, 38 Stat. 800, as amended, 14 U.S.C. 1).

§ 2. PERFORMANCE OF FUNCTIONS OF SECRETARY

The Secretary of the Treasury may from time to time make such provisions as he shall deem appropriate authorizing the performance by any other officer, or by any agency or employee, of the Department of the Treasury of any function of the Secretary, including any function transferred to the Secretary by the provisions of this reorganization plan.

§ 3. ADMINISTRATIVE ASSISTANT SECRETARY

[Repealed. Pub. L. 92-302, § 1(d), May 18, 1972, 86 Stat. 149. Section provided for an Administrative Assistant Secretary of the Treasury, his duties and compensation.]

§ 4. INCIDENTAL TRANSFERS

The Secretary of the Treasury may from time to time effect such transfers within the Department of the Treasury of any of the records, property, personnel, and unexpended balances (available or to be made available) of appropriations; allocations, and other funds of such Department as he may deem necessary in order to carry out the provisions of this reorganization plan.

ABOLITION OF OFFICE OF ADMINISTRATIVE ASSISTANT SECRETARY; EFFECTIVE DATE

Abolition of the office of Administrative Assistant Secretary to take effect upon confirmation by the Senate of Presidential appointees to fill the successor positions created by Pub. L. 92-302, see section 3(b) of Pub. L. 92-302, set out as a note under section 1004 of this title.

APPLICABILITY OF 1950 REORG. PLAN NO. 26 TO REVENUE ACT OF 1951

Section 616 of the Revenue Act of 1951 (Oct. 20, 1951, ch. 521, title VI, 65 Stat. 569, provided that the provisions of Reorg. Plan No. 26 of 1950 (set out above) should be applicable to all functions vested by such act in any officer, employee, or agency of the Department of the Treasury.

CROSS REFERENCES

Compensation of Secretary, see section 5312 of Title 5, Government Organization and Employees.

General Counsel and Assistant General Counsels, see section 7801 of Title 26, Internal Revenue Code.

§ 1002. General duties of Secretary of Treasury

The Secretary of the Treasury shall, from time to time, digest and prepare plans for the improvement and management of the revenue, and for the support of the public credit; shall superintend the collection of the revenue; shall from time to time, prescribe the forms of keeping and rendering all public accounts and making returns; shall grant, under the limitations herein established or to be provided, all warrants for moneys to be issued from the Treasury in pursuance of appropriations by law; shall make report and give information to either branch of the legislature in person or in writing, as may be required, respecting all matters referred to him by the Senate or House of Representatives, or which shall appertain to his office; and generally shall perform all such services relative to the finances as he shall be directed to perform.

(R.S. § 248.)

CODIFICATION

R.S. § 248 is from acts Sept. 2, 1789, ch. 12, § 2, 1 Stat. 65; May 8, 1792, ch. 37, § 9, 1 Stat. 281; Mar. 3, 1849, ch. 108, § 3, 9 Stat. 395.

Section was formerly classified to section 242 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

All intelligence, investigative, and law enforcement functions, vested by law in the Secretary of the Treasury, the Department of the Treasury, and any other officer or agency of the Department, relating to the suppression of illicit traffic in narcotics, dangerous drugs, or marihuana were transferred to the Attorney General, with the exception that the Secretary retain and continue to perform such functions to the extent that they relate to searches and seizures of illicit narcotics, dangerous drugs, or marihuana or to the apprehension or detention of persons in connection therewith at regular inspection locations at ports of entry or anywhere along the land or water borders of the United States, by Reorg. Plan No. 2 of 1973, § 1, eff. July 1, 1973, 38 F.R. 15932, 87 Stat. 1091, set out in the Appendix to Title 5, Government Organization and Employees.

EMERGENCY PREPAREDNESS FUNCTIONS

For assignment of certain emergency preparedness functions to the Secretary of the Treasury, see Parts 1, 3, and 30 of Ex. Ord. No. 11490, Oct. 28, 1969, 34 F.R. 17567, set out as a note under section 2292 of Title 50, Appendix, War and National Defense.

CROSS REFERENCE

Administration and enforcement of internal revenue laws, see section 7801 of Title 26, Internal Revenue Code.

Appointment of assistant General Counsels and attorneys, see section 7801 of Title 26.

Forms for use in offices for collecting customs, see section 50 of this title.

Forms, systems, and procedure prescribed by Comptroller General, see section 49 of this title.

Gifts for reduction of public debt, acceptance of, see section 901 et seq. of this title.

Settlement of accounts in General Accounting Office, see section 72 of this title.

§ 1003. Restrictions upon Secretary of Treasury and Treasurer

No person appointed to the office of Secretary of the Treasury, or Treasurer, shall directly or indirectly be concerned or interested in carrying on the business of trade or commerce, or be owner in whole or in part of any sea vessel, or purchase by himself, or another in trust for him, any public lands or other public property, or be concerned in the purchase or disposal of any public securities of any State, or of the United States, or take or apply to his own use any emolument or gain for negotiating or transacting any business in the Treasury Department, other than what shall be allowed by law; and every person who offends against any of the prohibitions of this section shall be deemed guilty of a high misdemeanor and forfeit to the United States the penalty of three thousand dollars, and shall upon conviction be removed from office, and forever thereafter be incapable of holding any office under the United States; and if any other person than a public prosecutor shall give information of any such offense, upon which a prosecution and conviction shall be had, one-half the aforesaid penalty of three thousand dollars, when recovered, shall be for the use of the person giving such information.

(R.S. § 243; July 31, 1894, ch. 174, §§ 3, 4, 28 Stat. 205; June 10, 1921, ch. 18, title III, §§ 301, 310, 42 Stat. 23, 25.)

CODIFICATION

R.S. § 243 is from act Sept. 2, 1789, ch. 12, § 8, 1 Stat. 67.

R.S. § 243, as applicable to office of Register of the Treasury, is set out as section 163 of this title.

Section was formerly classified to section 155 of this title, and to section 243 of Title 5 prior to the general revision and enactment of Title 5, Government Organi-

zation and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

Prior to its incorporation into the Code, section referred to persons appointed to the office of Secretary of the Treasury, First Comptroller, First Auditor, Treasurer or Register. The First Comptroller and First Auditor were designated Comptroller of the Treasury and Auditor for the Treasury Department by act July 31, 1894, ch. 174, and the offices were abolished by act June 10, 1921, ch. 18.

TRANSFERS OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

CROSS REFERENCES

Restrictions upon Register, see section 163 of this title.

§ 1004. Deputy Secretary, Under Secretary, and Under Secretary for Monetary Affairs; appointment and duties

There shall be in the Department of the Treasury a Deputy Secretary, an Under Secretary, and an Under Secretary for Monetary Affairs, each to be appointed by the President, by and with the advice and consent of the Senate. They shall perform such duties in the Office of the Secretary as may be prescribed by the Secretary of the Treasury. The President may, in appointing the Under Secretary, designate him as "Counselor".

(Feb. 17, 1922, ch. 55, 42 Stat. 366; Jan. 3, 1923, ch. 22, 42 Stat. 1087; Apr. 4, 1924, ch. 84, title I, 43 Stat. 64; Jan. 22, 1925, ch. 87, title I, 43 Stat. 764; July 22, 1954, ch. 557, § 3, 68 Stat. 496; May 18, 1972, Pub. L. 92-302, § 1(a), 86 Stat. 148.)

CODIFICATION

Section was formerly classified to section 244 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

Provisions of this section which prescribed the annual rate of compensation of the Under Secretary and the Under Secretary for Monetary Affairs were omitted to conform to the Executive Schedule. See section 5314 of Title 5, Government Organization and Employees.

AMENDMENTS

1972—Pub. L. 92-302 provided for the appointment of a Deputy Secretary and for the designation of the Under Secretary as "Counselor".

1954—Act July 22, 1954, provided for an Under Secretary for Monetary Affairs.

EFFECTIVE DATE OF 1972 AMENDMENT

Section 3 of Pub. L. 92-302 provided that:

"(a) Except as otherwise provided in this section, this Act [enacting section 1005a of this title, amending this section and sections 1005 and 1006 of this title and sections 5313 to 5316 of Title 5, Government Organization and Employees, enacting provisions set out as notes under this section, and amending notes set out under section 1001 of this title and in the Appendix to Title 5] shall take effect on its date of enactment [May 18, 1972].

"(b) Any officer holding an office when this Act takes effect [May 18, 1972] shall not be required to be reappointed to such office by reason of the enactment of this Act. Subsection (d) of the first section of this Act [repealing section 3 of Reorganization Plan No. 26 of 1950, set out as a note under section 1001 of this title and in the Appendix to Title 5] and subsection (d) of section 2 of this Act [striking out pars. (28) and (64) of section 5316 of Title 5] shall take effect upon confirmation by the Senate of Presidential appointees to fill the successor positions created by this Act.

"(c) Until January 21, 1973, no person within the Treasury Department who has been occupying a position under the Executive Schedule and who is hereafter appointed to a position created or authorized by this Act shall receive an increase in basic pay by virtue of such appointement."

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Functions vested in Undersecretary of Treasury pertaining to (1) administration of financing operations; (2) supervision of administration of functions and activities of office of Commissioner of Accounts and Deposits, Office of Commissioner of Public Debt, and Office of Treasurer of United States; and (3) supervision of administration of accounting functions and activities in Treasury Department and all its bureaus, divisions, and offices, were transferred to and consolidated in Fiscal Service, to be exercised by Fiscal Assistant Secretary under direction of Secretary of Treasury, except that functions included in item (3) were to be exercised through Commissioner of Accounts, by Reorg. Plan No. III of 1940, § 1(b), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees.

DESIGNATION OF OFFICERS TO ACT AS SECRETARY OF TREASURY

Designation of officers of Treasury Department to act as Secretary of Treasury, during any period when, by reason of absence, disability, or vacancy in office, either the Secretary of Treasury or his Deputy Secretary is not available to exercise the powers or perform the duties of the office of the Secretary, see Ex. Ord. No. 11822, Dec. 10, 1974, 39 F.R. 43275, set out as a note under section 3347 of Title 5, Government Organization and Employees.

CROSS REFERENCES

Compensation of Deputy Secretary, see section 5313 of Title 5, Government Organization and Employees.

Compensation of Under Secretary and Under Secretary for Monetary Affairs, see section 5314 of Title 5.

§ 1005. Deputy Secretary of the Treasury; performance of duties of the Secretary of the Treasury

The Deputy Secretary of the Treasury, in case of the death, resignation, absence, or sickness of the Secretary of the Treasury, shall perform the duties of the Secretary until a successor is appointed or such absence or sickness shall cease.

(Feb. 17, 1922, ch. 55, 42 Stat. 366; Jan. 3, 1923, ch. 22, 42 Stat. 1087; Apr. 4, 1924, ch. 84, title I, 43 Stat. 64; May 18, 1972, Pub. L. 92-302, § 1(a), 86 Stat. 149.)

CODIFICATION

Section was formerly classified to section 245 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1972—Pub. L. 92-302 substituted "Deputy Secretary of the Treasury" for "Undersecretary of the Treasury".

EFFECTIVE DATE OF 1972 AMENDMENT

Amendment by Pub. L. 92-302 effective May 18, 1972, see section 3 of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

SAVINGS PROVISIONS

Officers holding office on May 18, 1972, not required to be reappointed to such office by reason of the enactment of Pub. L. 92-302, see section 3(b) of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

PAY INCREASE; EFFECTIVE DATE

Persons occupying a position under the Executive Schedule on May 18, 1972, and later appointed to a position created or authorized by Pub. L. 92-302, not eligible to an increase in basic pay until Jan. 21, 1973, see section 3(c) of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

DESIGNATION OF OFFICERS TO ACT AS SECRETARY OF TREASURY

Designation of officers of Treasury Department to act as Secretary of Treasury, during any period when, by reason of absence, disability, or vacancy in office, either the Secretary of Treasury or his Deputy Secretary is not available to exercise the powers or perform the duties of the office of the Secretary, see Ex. Ord. No. 11822, Dec. 10, 1974, 39 F.R. 43275, set out as a note under section 3347 of Title 5, Government Organization and Employees.

§ 1005a. Deputy Under Secretaries; appointment and duties

There shall be in the Department of the Treasury two Deputy Under Secretaries who shall be appointed by the President, by and with the advice and consent of the Senate. They shall perform such duties in the Office of the Secretary as may be prescribed by the Secretary of the Treasury. The President may, in appointing any Deputy Under Secretary, designate him as "Assistant Secretary of the Treasury". Any person designated as Assistant Secretary of the Treasury under the preceding sentence shall not be taken into account in applying section 1006 of this title.

(Pub. L. 92-302, § 1(b), May 18, 1972, 86 Stat. 149.)

EFFECTIVE DATE

Section effective May 18, 1972, see section 3 of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

PAY INCREASE; EFFECTIVE DATE

Persons occupying a position under the Executive Schedule on May 18, 1972, and later appointed to a position created or authorized by Pub. L. 92-302, not eligible to an increase in basic pay until Jan. 21, 1973, see section 3(c) of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

DESIGNATION OF OFFICERS TO ACT AS SECRETARY OF TREASURY

Designation of officers of Treasury Department to act as Secretary of Treasury, during any period when, by reason of absence, disability, or vacancy in office, either the Secretary of Treasury or his Deputy Secretary is not available to exercise the powers or peform the duties of the office of the Secretary, see Ex. Ord. No. 11822, Dec. 10, 1974, 39 F.R. 43275, set out as a note under section 3347 of Title 5, Government Organization and Employees.

CROSS REFERENCES

Compensation of Deputy Under Secretaries, see section 5315 of Title 5, Government Organization and Employees.

§ 1006. Assistant Secretaries of Treasury

There shall be in the Department of the Treasury five Assistant Secretaries of the Treasury, who shall be appointed by the President, by and with the advice and consent of the Senate.

(R.S. § 234; July 11, 1890, ch. 667, § 1, 26 Stat. 236; Mar. 3, 1917, ch. 163, § 1, 39 Stat. 1083; Oct. 6, 1917, ch. 79, § 1, 40 Stat. 347; 1940 Reorg. Plan No. III, § 1(d), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231; July 22, 1954, ch. 557, § 4, 68 Stat. 496; July 8, 1963, Pub. L. 88-58, 77 Stat. 76; May 18, 1972, Pub. L. 92-302, § 1(c), 86 Stat. 149.)

CODIFICATION

R.S. § 234 is from acts Mar. 3, 1849, ch. 108, § 13, 9 Stat. 396; Mar. 3, 1857, ch. 107, § 5, 11 Stat. 220; Mar. 14, 1864, ch. 30, § 3, 13 Stat. 26; Mar. 3, 1873, ch. 226, 17 Stat. 486.

Section was formerly classified to section 246 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1972—Pub. L. 92-302 increased the number of Assistant Secretaries of the Treasury from four to five.

1963—Pub. L. 88-58 increased the number of Assistant Secretaries of the Treasury from three to four.

1954—Act July 22, 1954, increased the number of Assistant Secretaries of the Treasury from two to three.

EFFECTIVE DATE OF 1972 AMENDMENT

Amendment by Pub. L. 92-302 effective May 18, 1972, see section 3 of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

SAVINGS PROVISIONS

Officers holding office on May 18, 1972, not required to be reappointed to such office by reason of the enactment of Pub. L. 92-302, see section 3(b) of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

FISCAL ASSISTANT SECRETARY

Fiscal Assistant Secretary was provided for in Reorg. Plan No. III of 1940, § 1, eff. June 30, 1940, set out in the Appendix to Title 5, Government Organization and Employees.

The office of Assistant Secretary of the Treasury, vacant on June 30, 1940, was abolished, and its functions, rights, powers, and duties were transferred to Fiscal Assistant Secretary, by Reorg. Plan No. III of 1940, § 1(d), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

PAY INCREASE; EFFECTIVE DATE

Persons occupying a position under the Executive Schedule on May 18, 1972, and later appointed to a position created or authorized by Pub. L. 92-302, not eligible to an increase in basic pay until Jan. 21, 1973, see section 3(c) of Pub. L. 92-302, set out as an Effective Date of 1972 Amendment note under section 1004 of this title.

DESIGNATION OF OFFICERS TO ACT AS SECRETARY OF TREASURY

Designation of officers of Treasury Department to act as Secretary of Treasury, during any period when, by reason of absence, disability, or vacancy in office, either the Secretary of Treasury or his Deputy Secretary is not available to exercise the powers or perform the duties of the office of the Secretary, see Ex. Ord. No. 11822, Dec. 10, 1974, 39 F.R. 43275, set out as a note under section 3347 of Title 5, Government Organization and Employees.

CROSS REFERENCES

Compensation of Assistant Secretaries, see section 5315 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1005a of this title.

§ 1007. Duties

The Assistant Secretaries of the Treasury shall examine letters, contracts, and warrants prepared for the signature of the Secretary of the Treasury and perform such other duties in the office of the Secretary of the Treasury as may be prescribed by the Secretary or by law.

(R.S. § 245.)

CODIFICATION

R.S. § 245 is from acts Mar. 3, 1849, ch. 108, § 13, 9 Stat. 396; Mar. 14, 1864, ch. 30, § 3, 13 Stat. 26.

Section was formerly classified to section 247 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The functions vested in any Assistant Secretary of Treasury pertaining to (1) administration of financing operations; (2) supervision of administration of functions and activities of Office of Commissioner of Accounts and Deposits, Office of Commissioner of Public Debt, and Office of Treasurer of United States; and (3) supervision of administration of accounting functions and activities in Treasury Department and all its bureaus, divisions, and offices, were transferred to and consolidated in Fiscal Service, to be exercised by Fiscal Assistant Secretary under direction of Secretary of Treasury, except that functions included in item (3) were to be exercised through Commissioner of Accounts, by Reorg. Plan No. III of 1940, § 1(b), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to Title 5, Government Organization and Employees.

§ 1008. Signing warrants

The Secretary of the Treasury may, by an appointment under his hand and official seal, delegate authority to the Assistant Secretaries of the Treasury to sign in his stead, and he may in like manner delegate such authority to a clerk in his office to sign in his name, all warrants for the payment of money into the Public Treasury and all warrants for the disbursement from the Public Treasury of money certified by the General Accounting Office to be due upon accounts duly audited and settled by them; also all accountable warrants placing money in the Treasury to the credit of disbursing and other fiscal officers, and all appropriations, repay, and transfer warrants. The warrants so signed by either of the Assistant Secretaries of the Treasury or by the designated clerk shall be in all cases of the same validity as if they had been signed by the Secretary of the Treasury himself.

(R.S. § 246; Mar. 2, 1910, ch. 71, § 1, 36 Stat. 231; June 10, 1921, ch. 18, § 304, 42 Stat. 24.)

CODIFICATION

R.S. § 246 is from act Mar. 2, 1867, ch. 163, 14 Stat. 439.

Section was formerly classified to section 248 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

For transfer of functions of the Assistant Secretary of the Treasury to the Fiscal Assistant Secretary, see Transfer of Functions note under section 1007 of this title.

§ 1009. Omitted

CODIFICATION

Section, act May 10, 1934, ch. 277, § 512(a), (c), 48 Stat. 758, 759, provided for the General Counsel and Assistant General Counsels for the Department of the Treasury, and also provided that certain functions of the Department of Justice were unaffected.

Insofar as this section related exclusively to internal revenue, it was repealed and incorporated as sections 3930 to 3932 of Title 26, Internal Revenue Code of 1939. Sections 3930 to 3932 were repealed by section 7851 of Title 26, Internal Revenue Code of 1954, and are now covered by section 7801(b) and (c) of Title 26.

Section was formerly classified to section 248a of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 1010. Custodian of books, papers, records, and seal

The General Counsel for the Department of the Treasury shall have charge of the books, papers, and records formerly appertaining to the office of agent of the Treasury, or to the superintendence of the collection of outstanding direct taxes and internal duties which have been transferred to him by the act of May 29, 1830, and remain in his charge; and of the seal

adopted for the former office of the Solicitor of the Treasury.

(R.S. § 372; May 10, 1934, ch. 277, § 512(b), 48 Stat. 759.)

CODIFICATION

R.S. § 372 is from acts May 29, 1830, ch. 153, § 2, 4 Stat. 414; Feb. 22, 1849, ch. 61, § 2, 9 Stat. 347.

Section was formerly classified to sections 248c and 322 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

"The General Counsel for the Department of the Treasury" was substituted for "the Solicitor of the Treasury" on authority of section 512(b) of act May 10, 1934, which abolished the office of Solicitor of the Treasury and transferred its powers and duties to the General Counsel for the Department of the Treasury.

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 1011. Discovery of frauds

The General Counsel for the Department of the Treasury, under the direction of the Secretary of the Treasury, shall take cognizance of all frauds or attempted frauds upon the revenue, and shall exercise a general supervision over the measures for their prevention and detection, and for the prosecution of persons charged with the commission thereof.

(R.S. § 376; May 10, 1934, ch. 277, § 512(b), 48 Stat. 759.)

CODIFICATION

R.S. § 376 is from act Mar. 3, 1863, ch. 76, § 2, 12 Stat. 739.

Section was formerly classified to sections 248d and 326 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

"The General Counsel for the Department of the Treasury" was substituted for "the Solicitor of the Treasury" on authority of section 512(b) of act May 10, 1934, which abolished the office of Solicitor of the Treasury and transferred its powers and duties to the General Counsel for the Department of the Treasury.

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§§ 1012, 1013. Repealed. Pub. L. 92-310, title II, § 231 (d), (e), June 6, 1972, 86 Stat. 209

Section 1012, R.S. § 375, related to false reports of collectors with respect to bonds delivered for suit.

Section 1013, R.S. § 378, related to the report of the General Counsel for the Department of the Treasury to the officer from whom a bond was received.

§ 1014. Death, resignation or separation from office of Chief Disbursing Officer; accounts and payments; liability for acts of successor

In case of the death or of the resignation or separation from office of the Chief Disbursing Officer or any regional disbursing officer of the Fiscal Service, Treasury Department, the accounts of such Chief Disbursing Officer or regional disbursing officer may be continued and payments made in his name by an Assistant Chief Disbursing Officer designated by the Secretary of the Treasury or by an assistant regional disbursing officer designated by the Secretary of the Treasury or designated by an official of the Treasury Department authorized by the Secretary of the Treasury to make such designation, for a period of time not to extend beyond the last day of the second month following the month in which such death, resignation, or separation shall occur. Such accounts and payments shall be allowed, audited, and settled in the General Accounting Office, and the checks signed in the name of the former Chief Disbursing Officer or regional disbursing officer shall be honored by the Treasurer of the United States, in the same manner as if the former Chief Disbursing Officer or regional disbursing officer had continued in office. The former Chief Disbursing Officer or regional disbursing officer, or his estate, shall not be subject to any legal liability or penalty for the official acts and defaults of the Assistant Chief Disbursing Officer or assistant regional disbursing officer acting in the name or in the place of the former Chief Disbursing Officer or regional disbursing officer under this section, but the Assistant Chief Disbursing Officer or the assistant regional disbursing officer shall be responsible therefor.

(Dec. 24, 1942, ch. 821, 56 Stat. 1086; Aug. 1, 1947, ch. 438, 61 Stat. 717; June 6, 1972, Pub. L. 92-310, title II, § 231(dd), 86 Stat. 213.)

CODIFICATION

Section was formerly classified to section 249b of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1972—Pub. L. 92-310 eliminated provisions which related to the liability of the surety on the official bond of the former Chief Disbursing Officer or regional disbursing officer, and which related to bonds, and renewal of bonds, of the Acting Chief Disbursing Officer and acting regional disbursing officer.

1947—Act Aug. 1, 1947, included regional distributing officers so that assistant regional disbursing officers can continue the accounts of, and make payments for regional disbursing officers for a limited time in the event of the death, resignation, or separation from service of the latter.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The functions of the disbursement of money of all agencies, except as to the Department of the Army, Navy Department, and Panama Canal, were transferred to the Division of Disbursements in the Trea-

sury Department by Ex. Ord. 6166, § 4, June 10, 1933, as amended by Ex. Ord. 6728, May 29, 1934, set out as a note under section 901 of Title 5, Government Organization and Employees. The Division of Disbursement was consolidated in the Fiscal Service by Reorg. Plan No. III of 1940, § 1(a)(1), June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to title 5.

§ 1015. Deputy disbursing clerk

The deputy disbursing clerk of the Treasury Department shall have authority to sign checks in the name of the disbursing clerk; and when so acting for the disbursing clerk shall be subject to all the liabilities and penalties prescribed by law for the official misconduct in like cases of the disbursing clerk for whom he acts.

(June 17, 1910, ch. 297, § 1, 36 Stat. 487; June 6, 1972, Pub. L. 92-310, title II, § 231(x), 86 Stat. 212.)

Codification

Section was formerly classified to section 250 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

Amendments

1972—Pub. L. 92-310 eliminated provisions which related to the bond of the deputy disbursing clerk, and which directed that the official bond of the disbursing clerk shall be made to cover and apply to the acts of the deputy disbursing clerk.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

The functions of the disbursement of money of all agencies, except as to the Department of the Army, Navy Department, and Panama Canal, were transferred to the Division of Disbursements in the Treasury Department by Ex. Ord. 6166, § 4, June 10, 1933, as amended by Ex. Ord. 6728, May 29, 1934, set out as a note under section 901 of Title 5, Government Organization and Employees. The Division of Disbursement was consolidated in the Fiscal Service by Reorg. Plan No. III of 1940, § 1(a)(1), June 30, 1940, 5 F.R. 2107, 54 Stat. 1231, set out in the Appendix to title 5.

§ 1016. Salaries to Treasury Department officers holding over

The Secretary of the Treasury is authorized and directed to pay to all officers under the Treasury Department whose terms of office have expired or shall expire before the appointment and qualification of their successors, and who have been performing or shall perform the duties of their respective offices after the date of such expiration, the salary, compensation, fees, or emoluments authorized or provided by law in each case for the respective incumbents of the offices. No such payment shall be made for any services rendered by any such officer wrongfully holding after the appointment and qualification of his successor.

(Mar. 2, 1895, ch. 187, § 1, 28 Stat. 844.)

Codification

Section was formerly classified to section 252 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 1017. Enforcement of laws relating to Treasury Department; detail of persons paid from certain appropriations

The Secretary of the Treasury is authorized to use for, and in connection with, the enforcement of the laws relating to the Treasury Department and the several branches of the public service under its control, not exceeding at any one time four persons paid from the appropriation for the collection of customs, four persons paid from the appropriation for salaries and expenses of internal-revenue agents or from the appropriation for the foregoing purpose, and four persons paid from the appropriation for suppressing counterfeiting and other crimes, but not exceeding six persons so detailed shall be employed at any one time hereunder. Nothing herein contained shall be construed to deprive the Secretary of the Treasury from making any detail otherwise authorized by law existing June 12, 1917.

(June 12, 1917, ch. 27, § 1, 40 Stat. 118; Mar. 4, 1921, ch. 161, § 1, 41 Stat. 1374.)

Codification

Section was formerly classified to section 253 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 1018. Restrictions upon clerks in Department

Every clerk employed in the Treasury Department who carries on any trade or business in the funds or debts of the United States, or of any State, or in any kind of public property, or who takes or applies to his own use any emolument or gain for negotiating or transacting any business in the department, shall be deemed guilty of a misdemeanor, and punished by a fine of $500 and removal from office.

(R.S. § 244.)

Codification

R.S. § 244 is from acts Mar. 3, 1791, ch. 18, § 1, 1 Stat. 215; May 8, 1792, ch. 37, § 12, 1 Stat. 281.

Section was formerly classified to section 254 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 1019. Division of bookkeeping and warrants

There shall be in the Bureau of Government Financial Operations of the Fiscal Service, Treasury Department, a division of bookkeeping and warrants. Upon the books of this division shall be kept all accounts of receipts and expenditures of public money except those relating to the postal revenues and expenditures therefrom. It shall be the duty of the Secretary of the Treasury to make appropriate rules and regulations for carrying out the provisions of this section.

(July 31, 1894, ch. 174, §§ 10, 22, 28 Stat. 208, 210; 1940 Reorg. Plan No. III, § 1(a)(1), (3), eff. June 30, 1940, 5 F.R. 2107, 54 Stat. 1231.)

CODIFICATION

Section was formerly classified to section 255 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

"Bureau of Government Financial Operations" was substituted for "Bureau of Accounts" on authority of Treasury Order 229 of Jan. 14, 1974.

"Bureau of Accounts of the Fiscal Service, Treasury Department, a division of bookkeeping and warrants" was substituted for "The Division of Warrants, Estimates, and Appropriations in the office of the Secretary of the Treasury is hereby recognized and established as the Division of Bookeeping and Warrants" on authority of Reorg. Plan No. III of 1940.

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

CROSS REFERENCES

Duties relating to keeping the personal ledger accounts of disbursing and collecting officers transferred to the General Accounting Office, see section 44 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 66b of this title.

§ 1020. Commencement of fiscal year

(a) The fiscal year of the Treasury of the United States, in all matters of accounts, receipts, expenditures, estimates, and appropriations—

(1) shall, through June 30, 1976, commence on July 1 of each year and end on June 30 of the following year; and

(2) shall, beginning on October 1, 1976, commence on October 1 of each year and end on September 30 of the following year.

(b) All accounts of receipts and expenditures required by law to be published annually shall be prepared and published for each fiscal year as established by subsection (a) of this section.

(R.S. § 237; Oct. 1, 1890, ch. 1256, § 9, 26 Stat. 646; July 12, 1974, Pub. L. 93-344, title V, § 501, 88 Stat. 321.)

CODIFICATION

R.S. § 237 is from acts Aug. 26, 1842, ch. 207, §§ 1, 2, 5 Stat. 536; May 8, 1872, ch. 139, § 1, 17 Stat. 61; Mar. 3, 1873, ch. 226, § 1, 17 Stat. 486.

Section was formerly classified to section 256 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1974—Pub. L. 93-344 substituted October 1 of each year for July 1 of each year as the date of the commencement of the fiscal year of the Treasury of the United States starting with the fiscal year beginning on October 1, 1976, with each such fiscal year to end on September 30 of the following year.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-344 effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

SHORT TITLE

Pub. L. 94-274, § 1, Apr. 21, 1976, 90 Stat. 383, provided: "That this Act [enacting provisions set out as notes under section 701 of this title, and sections 5532 and 8147 of Title 5, Government Organization and Employees, sections 343, 361c, 390e, 612c, and 2652 of Title 7, Agriculture, section 1151 of Title 8, Aliens and Nationality, section 1079 of Title 10, Armed Forces, sections 713a-11a and 713c-3 of Title 15, Commerce and Trade, sections 831*l* and 831n-4 of Title 16, Conservation, sections 1221 and 1221e-1 of Title 20, Education, section 1176 of Title 21, Food and Drugs, sections 2501a and 2514 of Title 22, Foreign Relations and Intercourse, sections 730 and 801 of Title 29, Labor, section 2005 of Title 39, Postal Service, and sections 242b, 247d, 280b-7, 289a, 296e, 296j, 297j, 300e-4, 300*l*-5, 422, 703, 1301, 1382e, 1397e, 1752, 2689b, 2689e, 2689o, 3020, 3023, 3056, 4572, 4574, and 6001 of Title 42, The Public Health and Welfare] may be cited as the 'Fiscal Year Transition Act'."

Pub. L. 94-273, § 1, Apr. 21, 1976, 90 Stat. 375, provided: "That this Act [which amended sections 701, 703, 725s, 757f, 1203, and 1224 of this title, section 139 of Title 2, The Congress, section 8147 of Title 5, Government Organization and Employees, sections 324, 326, 344, 361e, 361g, 390h, 910, 946, 950, and 2204 of Title 7, Agriculture, sections 279, 686, 2110, 2677, 5234, 5451, 5662, 5711, 5785, and 6386 of Title 10, Armed Forces, sections 1783 of Title 12, Banks and Banking, sections 633, 713a-11a, and 2076 of Title 15, Commerce and Trade, sections 460*l*-5, 460*l*-7, 460*l*-11, 576c, 669c, 718b, 742c, 777e, 779, 779c, 831h, 831n-4, 831y, and 1287 of Title 16, Conservation, sections 237 to 240, 241-1, 241b, 241c, 241c-5, 241*l*, 241*o*, 241bb, 244, 633, 646, 844a, 847a, 880b-9, 880b-10, 1087-2, 1209, 1221e-1, 1221g, 1225, 1232f, 1243, 1244, 1403, 1532, 1852, 1865, and 1867 of Title 20, Education, section 826 of Title 21, Food and Drugs, sections 1977, 2363, 2394, and 2417 of Title 22, Foreign Relations and Intercourse, section 5008 of Title 26, Internal Revenue Code, section 522 of Title 28, Judiciary and Judicial Procedure, sections 6, 707, and 771 of Title 29, Labor, sections 191 and 602 of Title 30, Mineral Lands and Mining, section 1256 of Title 33, Navigation and Navigable Waters, section 131 of Title 36, Patriotic Societies and Observances, sections 301a and 313 of Title 37, Pay and Allowances of the Uniformed Services, sections 74 and 756 of Title 40, Public Building, Property, and Works, sections 46i, 48b, and 358 of Title 41, Public Contracts, sections 242m, 289c-2, 300e-3, 300e-4, 300q, 417, 623, 904, 1101, 1103, 1301, 1318, 1862, 1863, 1893, 2000e-14, 2462, 2689i, 3122, 3143, 3185, 3189, 3217, 3767, 4574, 5614, 5656, 5671, and 5751 of Title 42, The Public Health and Welfare, sections 1181f and 1605 of Title 43, Public Lands, section 1111 of Title 44, Public Printing and Documents, section 361 of Title 45, Railroads, sections 1118 and 1123 of Title 46, Shipping, section 21 of Title 49, Transportation, sections 98c and 1436 of Title 50, War and National Defense, and sections 6 and 2093 of Title 50, Appendix, enacted provision set out as a note under section 701 of this title, and amended provisions set out as notes under section 3101 of Title 5, section 612c of Title 7, section 758a of Title 16, sections 238 and 241c of Title 20, section 120 of Title 23, Highways, section 302 of Title 37, and section 5601 of Title 42] may be cited as the 'Fiscal Year Adjustment Act'."

TRANSITION TO NEW FISCAL YEAR

Section 502 of Pub. L. 93-344 provided that:

"(a) As soon as practicable, the President shall prepare and submit to the Congress—

"(1) after consultation with the Committees on Appropriations of the House of Representatives and the Senate, budget estimates for the United States Government for the period commencing July 1,

1976, and ending on September 30, 1976, in such form and detail as he may determine; and

"(2) proposed legislation he considers appropriate with respect to changes in law necessary to provide authorizations of appropriations for that period.

"(b) The Director of the Office of Management and Budget shall provide by regulation, order, or otherwise for the orderly transition by all departments, agencies, and instrumentalities of the United States Government and the government of the District of Columbia from the use of the fiscal year in effect on the date of enactment of this Act [July 12, 1974] to the use of the new fiscal year prescribed by section 237(a)(2) of the Revised Statutes [subsec. (a)(2) of this section]. The Director shall prepare and submit to the Congress such additional proposed legislation as he considers necessary to accomplish this subjective.

"(c) The Director of the Office of Management and Budget and the Director of the Congressional Budget Office jointly shall conduct a study of the feasibility and advisability of submitting the Budget or portions thereof, and enacting new budget authority or portions thereof, for a fiscal year during the regular session of the Congress which begins in the year preceding the year in which such fiscal year begins. The Director of the Office of Management and Budget and the Director of the Congressional Budget Office each shall submit a report of the results of the study conducted by them, together with his own conclusions and recommendations, to the Congress not later than 2 years after the effective date of this subsection [July 12, 1974]."

[Subsecs. (a) and (b) of section 502 of Pub. L. 93-344 to take effect on July 12, 1974, and subsec. (c) of section 502 of Pub. L. 93-344 to take effect on the day on which the first Director of the Congressional Budget Office is appointed under section 601(a) of Title 2, The Congress, see section 905(a) and (b), set out as an Effective Date note under section 1301 of this title.]

§ 1020–1. Fiscal year references in laws relating to the Senate

Effective October 1, 1976, any provision of law relating to the Senate which contains a July 1 or June 30 date which is related to the beginning or end of a fiscal year shall be treated as referring to October 1 and September 30, respectively.

(Pub. L. 94-303, title I, § 118(b)(2), June 1, 1976, 90 Stat. 616.)

§ 1020a. Authorizations of appropriations; conversion of dates in references to fiscal years

Any law providing for an authorization of appropriations commencing on July 1 of a year shall, if that year is any year after 1975, be considered as meaning October 1 of that year. Any law providing for an authorization of appropriations ending on June 30 of a year shall, if that year is any year after 1976, be considered as meaning September 30 of that year. Any law providing for an authorization of appropriations for the fiscal year 1977 or any fiscal year thereafter shall be construed as referring to that fiscal year ending on September 30 of the calendar year having the same calendar year number as the fiscal year number.

(Pub. L. 93-344, title V, § 504, July 12, 1974, 88 Stat. 322.)

Effective Date

Section effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

§ 1021. Contingent expenses of Treasury Department; control of appropriations

The Secretary of the Treasury is authorized to place the control and expenditure of the various appropriations made for contingent expenses of the Treasury Department at Washington, District of Columbia, under such officer or officers of the Treasury Department as he may from time to time determine proper or necessary.

(June 25, 1910, ch. 385, § 1, 36 Stat. 776.)

Codification

Section was formerly classified to section 257 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

Section Referred to in Other Sections

This section is referred to in sections 1022, 1025 of this title.

§ 1022. Accounts of expenditures

No account for contingent expenses at any of the bureaus of the Department of the Treasury shall be allowed, except on the certificate of the officer or officers designated by section 1021 of this title that such expenses are necessary and proper, and that the prices paid are just and reasonable; and such officer or officers shall keep a full, just, and accurate account in detail of all amounts expended under the head of contingent expenses for the several bureaus of the Department of the Treasury.

(R.S. § 240; June 25, 1910, ch. 385, § 1, 36 Stat. 776.)

Codification

R.S. § 240 is from act Mar. 3, 1869, ch. 123, 15 Stat. 311.

Section was formerly classified to section 258 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

Transfer of Functions

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 1023. Administrative expenses of Treasury Department; authority of Secretary

The Secretary of the Treasury may make the following expenditures:

(a) Expenditures for arms and ammunition required by civilian employees of the Department of the Treasury in the performance of their official duties.

(b) Expenditures to reimburse Federal Reserve banks and branches for necessary expenses for services performed as Government

depositaries and as fiscal agents of the United States.

(c) Expenditures not to exceed $10,000 per annum for services or information looking toward the apprehension of narcotic law violators who are fugitives from justice.

(June 1, 1955, ch. 119, § 1, 69 Stat. 82.)

CODIFICATION

Section was formerly classified to section 258a of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 1024. Accounts of receipts of internal revenue

Separate accounts shall be kept at the Department of the Treasury of all moneys received from internal duties or taxes in each of the respective States, Territories, and collection districts, and of the amount of each species of duty and tax that shall accrue; so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid as compensation and for allowances to the collectors and deputy collectors, inspectors, and other officers employed in each of the respective States, Territories, and collection districts.

(R.S. §§ 239, 261; Feb. 18, 1875, ch. 80, § 1, 18 Stat. 317; Aug. 7, 1946, ch. 770, § 1(48), 60 Stat. 870.)

CODIFICATION

R.S. §§ 239, 261 are from act June 30, 1864, ch. 173, § 43, 13 Stat. 239.

Section was formerly classified to section 259 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1946—Act Aug. 7, 1946, repealed the final sentence relating to submission to Congress of abstracts of the accounts.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

ABOLITION OF OFFICES OF COLLECTOR AND DEPUTY COLLECTOR OF INTERNAL REVENUE

The offices of collector and deputy collector of Internal Revenue were abolished by Reorg. Plan No. 1 of 1952, § 1, eff. Mar. 14, 1952, 17 F.R. 2243, 66 Stat. 823, set out in the Appendix to Title 5, Government Organization and Employees, and the offices of "district commissioner of internal revenue" and so many other offices, with titles to be determined by the Secretary of the Treasury, were established by section 2(a) of the Plan.

§ 1025. Accounts of expenditures for furniture and repairs

The expenditure for furniture and repairs for the bureaus of the Department of the Treasury shall be made by the officer or officers designated by section 1021 of this title, subject to the approval of the Secretary of the Treasury; and it shall be the duty of such officer or officers to keep a just and accurate account in detail of all the amounts paid for the purchase of furniture, and also for the repairs thereof, as well as a full statement of the disposal of the old furniture.

(R.S. § 241; June 25, 1910, ch. 385, § 1, 36 Stat. 776.)

CODIFICATION

R.S. § 241 is from act Mar. 3, 1869, ch. 123, 15 Stat. 311.

Section was formerly classified to section 260 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

§ 1026. Rules for government of agents representing claimants

The Secretary of the Treasury may prescribe rules and regulations governing the recognition of agents, attorneys, or other persons representing claimants before his department, and may require of such persons, agents, and attorneys, before being recognized as representatives of claimants, that they shall show that they are of good character and in good repute, possessed of the necessary qualifications to enable them to render such claimants valuable service, and otherwise competent to advise and assist such claimants in the presentation of their cases. And such Secretary may after due notice and opportunity for hearing suspend, and disbar from further practice before his department any such person, agent, or attorney shown to be incompetent, disreputable, or who refuses to comply with the said rules and regulations, or who shall with intent to defraud, in any manner willfully and knowingly deceive, mislead, or threaten any claimant or prospective claimant, by word, circular, letter, or by advertisement.

(July 7, 1884, ch. 334, § 3, 23 Stat. 258.)

CODIFICATION

Section was formerly classified to section 261 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 26 section 6103.

§ 1027. Reports of Secretary of Treasury

The Secretary of the Treasury shall make the following annual reports to Congress:

First. A report on the subject of finance, containing estimates of the public revenue and public expenditures for the fiscal year then current, and plans for improving and increasing

the revenues from time to time, for the purpose of giving information to Congress in adopting modes of raising the money requisite to meet the public expenditures.

Second. A report containing a statement of all contracts for supplies or services which have been made by him or under his direction during the year preceding, and also a statement of the expenditure of the moneys appropriated for the discharge of miscellaneous claims not otherwise provided for, paid at the Treasury.

(R.S. § 257.)

CODIFICATION

R.S. § 257 is from acts Sept. 2, 1789, ch. 12, 1 Stat. 65; May 10, 1800, ch. 58, 2 Stat. 79; Aug. 26, 1842, ch. 207, 5 Stat. 536; Mar. 3, 1809, ch. 28, § 5, 2 Stat. 536; May 19, 1828, ch. 55, § 10, 4 Stat. 274; July 20, 1868, ch. 177, § 1, 15 Stat. 110, 111.

Section was formerly classified to section 262 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(32) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

CROSS REFERENCES

Reports by Comptroller General, see section 53 of this title.

§ 1028. Repealed. Pub. L. 91-375, § 6(*l*)(4), Aug. 12, 1970, 84 Stat. 782

Section, act Sept. 30, 1890, ch. 1126, § 1, 26 Stat. 511, required the Secretary of the Treasury to include in his annual reports the revenues from and expenditures on account of the postal services.

EFFECTIVE DATE OF REPEAL

Repeal of section effective within 1 year after Aug. 12, 1970, on date established by the Board of Governors of the United States Postal Service and published by it in the Federal Register, see section 15(a) of Pub. L. 91-375, set out as an Effective Date note preceding section 101 of Title 39, Postal Service.

§ 1029. Reports of Secretary of Treasury; receipts and expenditures of public moneys

It shall be the duty of the Secretary of the Treasury annually to lay before Congress, on the first day of the regular session thereof, an accurate combined statement of the receipts and expenditures during the last preceding fiscal year of all public moneys, including those of the United States Postal Service, designating the amount of the receipts, whenever practicable, by ports, districts, and States, and the expenditures, by each separate head of appropriation.

(July 31, 1894, ch. 174, § 15, 28 Stat. 210.)

CODIFICATION

Section was formerly classified to section 264 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

CHANGE OF NAME

The Post Office Department has been redesignated the United States Postal Service pursuant to Pub. L. 91-375, § 6(*o*), Aug. 12, 1970, 84 Stat. 783, set out as a note preceding section 101 of Title 39, Postal Service.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(33) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

CROSS REFERENCES

Reports by Comptroller General, see section 53 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 66b of this title.

§ 1030. Estimates of revenue and expenditures

The Secretary of the Treasury shall each year prepare and submit in his annual report to Congress estimates of the public revenue and the public expenditures for the fiscal year current and also for the fiscal year next ensuing at the time said report is submitted, together with a statement of the receipts and expenditures of the Government for the preceding completed fiscal year.

(Feb. 26, 1907, ch. 1635, § 1, 34 Stat. 949.)

CODIFICATION

Section was formerly classified to section 265 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of the Department of the Treasury, with certain exceptions, to the Secretary of the Treasury, with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out under section 1001 of this title.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(34) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

CROSS REFERENCES

Reports by Comptroller General, see section 53 of this title.

§ 1031. Expenses of attendance at meetings; payment from travel expenses

On and after June 1, 1955, appropriations for the Treasury Department available for the expenses of travel shall be available, under regulations prescribed by the Secretary of the Treasury, for expenses of attendance at meetings of organizations concerned with the function or activity for which the applicable appropriation is made.

(June 1, 1955, ch. 113, title I, § 102, 69 Stat. 76.)

CODIFICATION

Section was formerly classified to section 277 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, § 1, Sept. 6, 1966, 80 Stat. 378.

§ 1032. Expenses of agents on protective missions; reimbursement

On and after September 29, 1969, upon approval of the Secretary of the Treasury, agents on protective missions, as provided by law, may be reimbursed for subsistence expenses without regard to rates provided by section 5702 of title 5.

(Pub. L. 91-74, title I, § 102, Sept. 29, 1969, 83 Stat. 118.)

§ 1033. Establishment of working capital fund; authorization of appropriations

There is hereby established a working capital fund for the Department of the Treasury, which shall be available, without fiscal year limitation, for expenses and equipment necessary for maintenance and operation of such administrative services as the Secretary of the Treasury, with the approval of the Director of the Office of Management and Budget, determines may be performed more advantageously and more economically as central services. The capital of the fund shall not exceed $1,000,000 and shall consist of the amount of the fair and reasonable value of such supply inventories, equipment, and other assets and inventories on order, pertaining to the services to be carried on by the fund, as the Secretary of the Treasury may transfer to the fund, less the related liabilities and unpaid obligations, together with any appropriations made for the purpose of providing capital. The fund shall be reimbursed, or credited with advance payments, from applicable appropriations and funds of the Department of the Treasury, other Federal agencies, and other sources authorized by law, for supplies and services at rates which will recover the expense of operations, including accrual of annual leave and depreciation of plant and equipment of the fund. The fund shall also be credited with other receipts from sale or exchange of property or in payment for loss or damage to property held by the fund. There shall be transferred into the Treasury as miscellaneous receipts, as of the close of each fiscal year, earnings which the Secretary of the Treasury determines to be excess to the needs of the fund. There are hereby authorized to be appropriated such amounts as may be necessary to provide capital for the fund.

(Pub. L. 91-614, title IV, § 401, Dec. 31, 1970, 84 Stat. 1846.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED FISCAL YEAR

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed fiscal year for purposes of this section, see section 201(35) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 390, set out as a note under section 343 of Title 7, Agriculture.

§ 1034. Smuggling of controlled substances; investigations; oaths; subpenas; witnesses; evidence; production of records; territorial limits; fees and mileage of witnesses

For the purpose of any investigation which, in the opinion of the Secretary of the Treasury, is necessary and proper to the enforcement of section 545 of title 18 (relating to smuggling goods into the United States) with respect to any controlled substance (as defined in section 802 of title 21), the Secretary of the Treasury may administer oaths and affirmations, subpena witnesses, compel their attendance, take evidence, and require the production of records (including books, papers, documents and tangible things which constitute or contain evidence) relevant or material to the investigation. The attendance of witnesses and the production of records may be required from any place within the customs territory of the United States, except that a witness shall not be required to appear at any hearing distant more than 100 miles from the place where he was served with subpena. Witnesses summoned by the Secretary shall be paid the same fees and mileage that are paid witnesses in the courts of the United States. Oaths and affirmations may be made at any place subject to the jurisdiction of the United States.

(Aug. 11, 1955, ch. 800, § 1, 69 Stat. 684; Oct. 27, 1970, Pub. L. 91-513, title III, § 1102(t), 84 Stat. 1294.)

CODIFICATION

Section was formerly classified to section 198a of Title 21, Food and Drugs.

AMENDMENTS

1970—Pub. L. 91-513 substituted "section 545 of title 18 (relating to smuggling goods into the United States) with respect to any controlled substance (as defined in section 802 of title 21)" for "the laws of the United States relating to narcotic drugs and marihuana" and substituted the customs territory of the United States for any State or any territory or other place subject to the jurisdiction of the United States is the defined area from within which the attendance of witnesses and the production of records may be required and struck out provisions making the discretion of the Secretary of the Treasury the determinative factor as to what is relevant or material to the investigation.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on the first day of the seventh calendar month that begins after Oct. 26, 1970, see 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

SAVINGS PROVISIONS

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment

of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a Savings Provisions note under sections 171 to 174 of Title 21, Food and Drugs.

§ 1035. Service of subpena; proof of service

A subpena of the Secretary of the Treasury may be served by any person designated in the subpena to serve it. Service upon a natural person may be made by personal delivery of the subpena to him. Service may be made upon a domestic or foreign corporation or upon a partnership or other unincorporated association which is subject to suit under a common name, by delivering the subpena to an officer, a managing or general agent, or to any other agent authorized by appointment or by law to receive service of process. The affidavit of the person serving the subpena entered on a true copy thereof by the person serving it shall be proof of service.

(Aug. 11, 1955, ch. 800, § 2, 69 Stat. 685.)

CODIFICATION

Section was formerly classified to section 198b of Title 21, Food and Drugs.

§ 1036. Contempt proceedings

In case of contumacy by, or refusal to obey a subpena issued to, any person, the Secretary of the Treasury may invoke the aid of any court of the United States within the jurisdiction of which the investigation is carried on or of which the subpenaed person is an inhabitant, carries on business or may be found, to compel compliance with the subpena of the Secretary of the Treasury. The court may issue an order requiring the subpenaed person to appear before the Secretary of the Treasury there to produce records, if so ordered, or to give testimony touching the matter under investigation. Any failure to obey the order of the court may be punished by the court as a contempt thereof. All process in any such case may be served in the judicial district whereof the subpenaed person is an inhabitant or wherever he may be found.

(Aug. 11, 1955, ch. 800, § 3, 69 Stat. 685.)

CODIFICATION

Section was formerly classified to section 198c of Title 21, Food and Drugs.

§ 1037. Authorization of appropriations

There is authorized to be appropriated to the Department of the Treasury for the purpose of carrying out all functions of the Office of Employee Plans and Exempt Organizations for each fiscal year beginning after June 30, 1974, an amount equal to the sum of—

(1) so much of the collections from the taxes imposed under section 4940 of title 26 (relating to excise tax based on investment income) as would have been collected if the rate of tax under such section was 2 percent during the second preceding fiscal year, and

(2) the greater of—

(A) an amount equal to the amount described in paragraph (1), or

(B) $30,000,000.

(Pub. L. 93-406, title II, § 1052, Sept. 2, 1974, 88 Stat. 952.)

CHAPTER 21—REPORTS OF CURRENCY AND FOREIGN TRANSACTIONS

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CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in title 12 section 1829b.

SUBCHAPTER I—GENERAL PROVISIONS

§ 1051. Congressional declaration of purpose

It is the purpose of this chapter to require certain reports or records where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings.

(Pub. L. 91-508, title II, § 202, Oct. 26, 1970, 84 Stat. 1118.)

EFFECTIVE DATE

Section 401(a) and (b) of Pub. L. 91-508 provided that:

"(a) Except as otherwise provided in this section, titles I, II, and III of this Act and the amendments made thereby [enacting this chapter and sections 1730d, 1829b, and 1951 to 1959 of Title 12, Banks and Banking, amending section 78g of Title 15, Commerce and Trade, and enacting provisions set out as notes

under this section and section 78g of title 15] take effect on the first day of the seventh calendar month which begins after the date of enactment [Oct. 26, 1970].

"(b) The Secretary of the Treasury may by regulation provide that any provision of title I or II or any amendment made thereby [enacting this chapter and sections 1730d, 1829b, and 1951 to 1959 of Title 12, Banks and Banking] shall be effective on any date not earlier than the publication of the regulation in the Federal Register and not later than the first day of the thirteenth calendar month which begins after the date of enactment [Oct. 26, 1970]."

SHORT TITLE

Section 201 of Title II of Pub. L. 91-508 provided that: "This title [enacting this chapter] may be cited as the 'Currency and Foreign Transactions Reporting Act'."

§ 1052. Definitions and rules of construction

(a) The definitions and rules of construction set forth in this section apply for the purposes of this chapter.

(b) The term "Secretary" means the Secretary of the Treasury.

(c) The term "person" includes natural persons, partnerships, trusts, estates, associations, corporations, and all entities cognizable as legal personalities. The term also includes any governmental department or agency specified by the Secretary either for the purpose of this chapter generally or any particular requirement thereunder.

(d) The term "United States", used in a geographical sense, includes the States and the District of Columbia, and to the extent the Secretary shall by regulation specify, either for the purposes of this chapter generally or any particular requirement thereunder, the Commonwealth of Puerto Rico, the possessions of the United States, United States military establishments, and United States diplomatic establishments.

(e) The term "financial institution" means any person which does business in any one or more of the following capacities:

(1) an insured bank as defined in section 1813 of title 12;

(2) a commercial bank or trust company;

(3) a private banker;

(4) an agency or a branch within the United States of any foreign bank;

(5) an insured institution as defined in section 1724 of title 12;

(6) a savings bank, building and loan association, credit union, industrial bank, or other thrift institution;

(7) a broker or dealer registered with the Securities and Exchange Commission under the Securities Exchange Act of 1934 [15 U.S.C. 78a et seq.];

(8) a broker or dealer in securities or commodities;

(9) an investment banker or investment company;

(10) a currency exchange;

(11) an issuer, redeemer or cashier of travelers' checks, checks, money orders, or similar instruments;

(12) an operator of a credit card system;

(13) an insurance company;

(14) a dealer in precious metals, stones, or jewels;

(15) a pawnbroker;

(16) a loan or finance company;

(17) a travel agency;

(18) a licensed transmitter of funds;

(19) a telegraph company;

(20) a Federal, State, or local government institution which performs any of the functions of any of the businesses listed above; or

(21) any other type of business or institution performing similar, related, or substitute functions specified by the Secretary by regulation for the purposes of the provision of this chapter to which the regulation relates.

(f) The term "domestic", used with reference to institutions or agencies, limits the applicability of the provision wherein it appears to the performance by such institutions or agencies of functions within the United States.

(g) The term "financial agency" means any person which acts in the capacity of a financial institution or in the capacity of a bailee, depository trustee, agent, or in any other similar capacity with respect to money, credit, securities, or gold or transactions therein, on behalf of any person other than a government, a monetary or financial authority when acting as such, or an international financial institution of which the United States is a member.

(h) The term "foreign", used with reference to institutions or agencies, limits the applicability of the provision wherein it appears to the performance by such institutions or agencies of functions outside the United States.

(i) References to this chapter or any provision thereof include regulations issued under this chapter or the provision thereof in question.

(j) All reports required under this chapter and all records of any such reports are specifically exempted from disclosure under section 552 of title 5.

(k) For the purposes of section 1001 of title 18 the contents of reports required under any provision of this chapter are statements and representations in matters within the jurisdiction of an agency of the United States.

(*l*) The term "monetary instruments" means coin and currency of the United States, and in addition, such foreign coin and currencies, and such types of travelers checks, bearer negotiable instruments, bearer investment securities, bearer securities, and stock with title passing upon delivery, or the equivalent thereof, as the Secretary may by regulation specify for the purposes of the provision of this chapter to which the regulation relates.

(Pub. L. 91-508, title II, § 203, Oct. 26, 1970, 84 Stat. 1118.)

REFERENCES IN TEXT

The Securities Exchange Act of 1934, referred to in subsec. (e)(7), is act June 6, 1934, ch. 404, 48 Stat. 881, as amended, which is classified principally to chapter 2B (§ 78a et seq.) of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see section 78a of Title 15 and Tables volume.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1062 of this title.

§ 1053. Regulations

The Secretary shall prescribe such regulations as he may deem appropriate to carry out the purposes of this chapter.

(Pub. L. 91-508, title II, § 204, Oct. 26, 1970, 84 Stat. 1120.)

§ 1054. Compliance

(a) The Secretary shall have the responsibility to assure compliance with the requirements of this chapter and may delegate such responsibility to the appropriate bank supervisory agency, or other supervisory agency.

(b) The Secretary may by regulation require any class of domestic financial institutions to maintain such procedures as he may deem appropriate to assure compliance with the provisions of this chapter. For the purposes of both civil and criminal penalties for violations of this section, a separate violation shall be deemed to occur with respect to each day and each separate office, branch, or place of business in which the violation occurs or continues.

(Pub. L. 91-508, title II, § 205, Oct. 26, 1970, 84 Stat. 1120.)

§ 1055. Exemptions

The Secretary may make such exemptions from any requirement otherwise imposed under this chapter as he may deem appropriate. Any such exemption may be conditional or unconditional, by regulation, order or licensing, or any combination thereof, and may relate to any particular transaction, to the type or amount of the transaction, to the party or parties or the classification of parties, or to any combination thereof. The Secretary may in his discretion, in any manner giving actual or constructive notice to the parties affected, revoke any exemption made under this section. Any such revocation shall remain in effect pending any judicial review.

(Pub. L. 91-508, title II, § 206, Oct. 26, 1970, 84 Stat. 1120.)

§ 1056. Civil penalty

(a) For each willful violation of this chapter, the Secretary may assess upon any domestic financial institution, and upon any partner, director, officer, or employee thereof who willfully participates in the violation, a civil penalty not exceeding $1,000.

(b) In the event of the failure of any person to pay any penalty assessed under this chapter, a civil action for the recovery thereof may, in the discretion of the Secretary, be brought in the name of the United States.

(Pub. L. 91-508, title II, § 207, Oct. 26, 1970, 84 Stat. 1120.)

§ 1057. Injunctions

Whenever it appears to the Secretary that any person has engaged, is engaged, or is about to engage in any acts or practices constituting a violation of the provisions of this chapter, or of any order thereunder, he may in his discretion bring an action, in the proper district court of the United States or the proper United States court of any territory or other place subject to the jurisdiction of the United States, to enjoin such acts or practices, and upon a proper showing a permanent or temporary injunction or restraining order shall be granted without bond. Upon application of the Secretary, any such court may also issue mandatory injunctions commanding any person to comply with the provisions of this chapter or any order of the Secretary made in pursuance thereof.

(Pub. L. 91-508, title II, § 208, Oct. 26, 1970, 84 Stat. 1120.)

§ 1058. Criminal penalty

Whoever willfully violates any provision of this chapter or any regulation under this chapter shall be fined not more than $1,000, or imprisoned not more than one year, or both.

(Pub. L. 91-508, title II, § 209, Oct. 26, 1970, 84 Stat. 1121.)

§ 1059. Additional criminal penalty in certain cases

Whoever willfully violates any provision of this chapter where the violation is—

(1) committed in furtherance of the commission of any other violation of Federal law, or

(2) committed as part of a pattern of illegal activity involving transactions exceeding $100,000 in any twelve-month period,

shall be fined not more than $500,000 or imprisoned not more than five years, or both.

(Pub. L. 91-508, title II, § 210, Oct. 26, 1970, 84 Stat. 1121.)

§ 1060. Immunity of witnesses

Whenever a witness refuses on the basis of his privilege against self-incrimination, to testify or provide other information in a proceeding involving any violation of this chapter before or ancillary to—

(1) a court or grand jury of the United States,

(2) an agency of the United States, or

(3) either House of Congress, a joint committee of the two Houses, or a committee or a subcommittee of either House,

and the person presiding over the proceeding communicates to the witness an order requiring him to give testimony or provide other information, the witness may not refuse to comply with the order on the basis of his privilege against self-incrimination. No such testimony or other information so compelled under the order or evidence or other information which is obtained by the exploitation of such testimony may be used against the witness in any criminal case, except a prosecution for perjury, giving a false statement, or otherwise failing to comply with the order.

(Pub. L. 91-508, title II, § 211, Oct. 26, 1970, 84 Stat. 1121.)

§ 1061. Availability of information to other Federal agencies

The Secretary shall, upon such conditions and pursuant to such procedures as he may by regulation prescribe, make any information set forth in reports filed pursuant to this chapter

available for a purpose consistent with the provisions of this chapter to any other department or agency of the Federal Government on the request of the head of such department or agency.

(Pub. L. 91-508, title II, § 212, Oct. 26, 1970, 84 Stat. 1121.)

§ 1062. Administrative procedure

Subject to section 1052(j) of this title, the administrative procedure and judicial review provisions of subchapter II of chapter 5 and chapter 7 of title 5, shall apply to all proceedings under this chapter.

(Pub. L. 91-508, title II, § 213, Oct. 26, 1970, 84 Stat. 1121.)

SUBCHAPTER II—DOMESTIC CURRENCY TRANSACTIONS

§ 1081. Reports

Transactions involving any domestic financial institution shall be reported to the Secretary at such time, in such manner, and in such detail as the Secretary may require if they involve the payment, receipt, or transfer of United States currency, or such other monetary instruments as the Secretary may specify, in such amounts, denominations, or both, or under such circumstances, as the Secretary shall by regulation prescribe.

(Pub. L. 91-508, title II, § 221, Oct. 26, 1970, 84 Stat. 1122.)

§ 1082. Persons required to file reports

The report of any transaction required to be reported under this subchapter shall be signed or otherwise made both by the domestic financial institution involved and by one or more of the other parties thereto or participants therein, as the Secretary may require. If any party to or participant in the transaction is not an individual acting only for himself, the report shall identify the person or persons on whose behalf the transaction is entered into, and shall be made by the individuals acting as agents or bailees with respect thereto.

(Pub. L. 91-508, title II, § 222, Oct. 26, 1970, 84 Stat. 1122.)

§ 1083. Reporting procedure

(a) The Secretary may in his discretion designate domestic financial institutions, individually or by class, as agents of the United States to receive reports required under this subchapter, except that an institution which is not insured, chartered, examined, or registered as such by any agency of the United States may not be so designated without its consent. The Secretary may suspend or revoke any such designation for any violation of this chapter, or sections 1730d or 1829b of title 12.

(b) Any person (other than an institution designated under subsection (a) of this section) required to file a report under this subchapter with respect to a transaction with a domestic financial institution shall file the report with that institution, except that (1) if the institution is not designated under subsection (a) of this section, the report shall be filed as the Secretary shall prescribe, and (2) any such person may, at his election and in lieu of filing the report in the manner hereinabove prescribed, file the report with the Secretary. Domestic financial institutions designated under subsection (a) of this section shall transmit reports filed with them, and shall file their own reports, as the Secretary shall prescribe.

(Pub. L. 91-508, title II, § 223, Oct. 26, 1970, 84 Stat. 1122.)

SUBCHAPTER III—REPORTS OF EXPORTS AND IMPORTS OF MONETARY INSTRUMENTS

§ 1101. Reports

(a) Persons required to file

Except as provided in subsection (c) of this section, whoever, whether as principal, agent, or bailee, or by an agent or bailee, knowingly—

(1) transports or causes to be transported monetary instruments—

(A) from any place within the United States to or through any place outside the United States, or

(B) to any place within the United States from or through any place outside the United States, or

(2) receives monetary instruments at the termination of their transportation to the United States from or through any place outside the United States

in an amount exceeding $5,000 on any one occasion shall file a report or reports in accordance with subsection (b) of this section.

(b) Contents of filed report

Reports required under this section shall be filed at such times and places, and may contain such of the following information and any additional information, in such form and in such detail, as the Secretary may require:

(1) The legal capacity in which the person filing the report is acting with respect to the monetary instruments transported.

(2) The origin, destination, and route of the transportation.

(3) Where the monetary instruments are not legally and beneficially owned by the person transporting the same, or are transported for any purpose other than the use in his own behalf of the person transporting the same, the identities of the person from whom the monetary instruments are received, or to whom they are to be delivered, or both.

(4) The amounts and types of monetary instruments transported.

(c) Common carriers

Subsection (a) of this section does not apply to any common carrier of passengers in respect of monetary instruments in the possession of its passengers, nor to any common carrier of goods in respect of shipments of monetary instruments not declared to be such by the shipper.

(Pub. L. 91-508, title II, § 231, Oct. 26, 1970, 84 Stat. 1122.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1102, 1103, 1105 of this title.

§ 1102. Forfeiture

(a) Any monetary instruments which are in the process of any transportation with respect to which any report required to be filed under section 1101(a) of this title either has not been filed or contains material omissions or misstatements are subject to seizure and forfeiture to the United States.

(b) For the purpose of this section, monetary instruments transported by mail, by any common carrier, or by any messenger or bailee, are in process of transportation from the time they are delivered into the possession of the postal service, common carrier, messenger, or bailee until the time they are delivered into or retained in the possession of the addressee or intended recipient or any agent of the addressee or intended recipient for purposes other than further transportation within, or across any border of, the United States.

(Pub. L. 91-508, title II, § 232, Oct. 26, 1970, 84 Stat. 1123.)

CODIFICATION

Section "231(1)" in the original has been translated as section "1101(a) of this title" as the probable intent of Congress.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1103 of this title.

§ 1103. Civil liability

The Secretary may assess a civil penalty upon any person who fails to file any report required under section 1101 of this title, or who filed such a report containing any material omission or misstatement. The amount of this penalty shall not exceed the amount of the monetary instruments with respect to whose transportation the report was required to be filed. The liabilities imposed by this subchapter are in addition to any other liabilities, civil or criminal, except that the liability under this section shall be reduced by any amount actually forfeited under section 1102 of this title.

(Pub. L. 91-508, title II, § 233, Oct. 26, 1970, 84 Stat. 1123.)

§ 1104. Remission of forfeiture or penalty

The Secretary may in his discretion remit any forfeiture or penalty under this subchapter in whole or in part upon such terms and conditions as he deems reasonable and just.

(Pub. L. 91-508, title II, § 234, Oct. 26, 1970, 84 Stat. 1123.)

§ 1105. Enforcement authority

(a) If the Secretary has reason to believe that monetary instruments are in the process of transportation and with respect to which a report required under section 1101 of his title has not been filed or contains material omissions or misstatements, he may apply to any court of competent jurisdiction for a search warrant. Upon a showing of probable cause, the court may issue a warrant authorizing the search of any or all of the following:

(1) One or more designated persons.

(2) One or more designated or described places or premises.

(3) One or more designated or described letters, parcels, packages, or other physical objects.

(4) One or more designated or described vehicles.

Any application for a search warrant pursuant to this section shall be accompanied by allegations of fact supporting the application.

(b) This section is not in derogation of the authority of the Secretary under any other law.

(Pub. L. 91-508, title II, § 235, Oct. 26, 1970, 84 Stat. 1123.)

SUBCHAPTER IV—FOREIGN TRANSACTIONS

§ 1121. Records and reports

(a) The Secretary of the Treasury, having due regard for the need to avoid impeding or controlling the export or import of currency or other monetary instruments and having due regard also for the need to avoid burdening unreasonably persons who legitimately engage in transactions with foreign financial agencies, shall by regulation require any resident or citizen of the United States, or person in the United States and doing business therein, who engages in any transaction or maintains any relationship, directly or indirectly, on behalf of himself or another, with a foreign financial agency to maintain records or to file reports, or both, setting forth such of the following information, in such form and in such detail, as the Secretary may require:

(1) The identities and addresses of the parties to the transaction or relationship.

(2) The legal capacities in which the parties to the transaction or relationship are acting, and the identities of the real parties in interest if one or more of the parties are not acting solely as principals.

(3) A description of the transaction or relationship including the amounts of money, credit, or other property involved.

(b) No person required to maintain records under this section shall be required to produce or otherwise disclose the contents of the records except in compliance with a subpena or summons duly authorized and issued or as may otherwise be required by law.

(Pub. L. 91-508, title II, § 241, Oct. 26, 1970, 84 Stat. 1124.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1122 of this title.

§ 1122. Classifications and requirements

The Secretary may prescribe:

(1) Any reasonable classification of persons subject to or exempt from any requirement imposed under section 1121 of this title.

(2) The foreign country or countries as to which any requirement imposed under section 1121 of this title applies or does not

apply if, in the judgment of the Secretary, uniform applicability of any such requirement to all foreign countries is unnecessary or undesirable.

(3) The magnitude of transactions subject to any requirement imposed under section 1121 of this title.

(4) Types of transactions subject to or exempt from any requirement imposed under section 1121 of this title.

(5) Such other matters as he may deem necessary to the application of this subchapter.

(Pub. L. 91-508, title II, § 242, Oct. 26, 1970, 84 Stat. 1124.)

SUBCHAPTER V—FOREIGN CURRENCY REPORTS

CODIFICATION

Subchapter V of this chapter was enacted as a part of Pub. L. 93-110 and not as a part of the Currency and Foreign Transactions Reporting Act which comprises this chapter.

§ 1141. Congressional statement of findings

The Congress finds that—

(1) movements of mobile capital can have a significant impact on the proper functioning of the international monetary system;

(2) it is important to have as complete and current data as feasible on the nature and source of these capital flows, including transactions by large United States business enterprises and their foreign affiliates;

(3) it is desirable to emphasize this objective by supplementing existing legal authority for the collection of data on capital flows contained in section 95a of title 12 and section 286f of title 22.

(Pub. L. 93-110, title II, § 201, Sept. 21, 1973, 87 Stat. 353.)

CODIFICATION

Section was not enacted as a part of Currency and Foreign Transactions Reporting Act which comprises this chapter.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1142 of this title.

§ 1142. Regulations

(a) General requirements

The Secretary of the Treasury (hereafter referred to as the "Secretary") is authorized and directed, under the authority of this subchapter and any other authority conferred by law, to supplement regulations requiring the submission of reports on foreign currency transactions consistent with the statement of findings under section 1141 of this title. Regulations prescribed under this subchapter shall require that such reports contain such information and be submitted in such manner and at such times, with reasonable exceptions and classifications, as may be necessary to carry out the policy of this subchapter.

(b) Foreign currency transactions of United States person and controlled foreign person

Reports required under this subchapter shall cover foreign currency transactions conducted by any United States person and by any foreign person controlled by a United States person as such terms are defined in section 78g(f)(2)(A) and 78g(f)(2)(C) of title 15.

(Pub. L. 93-110, title II, § 202, Sept. 21, 1973, 87 Stat. 353.)

CODIFICATION

Section was not enacted as a part of Currency and Foreign Transactions Reporting Act which comprises this chapter.

§ 1143. Enforcement

(a) Penalty

Whoever fails to submit a report required under any rule or regulation issued under this subchapter may be assessed a civil penalty not exceeding $10,000 in a proceeding brought under subsection (b) of this section.

(b) Injunction; jurisdiction; relief granted; bond; penalty

Whenever it appears to the Secretary that any person has failed to submit a report required under any rule or regulation issued under this subchapter or has violated any rule or regulation issued hereunder, the Secretary may in his discretion bring an action, in the proper district court of the United States or the proper United States court of any territory or other place subject to the jurisdiction of the United States, seeking a mandatory injunction commanding such person to comply with such rule or regulation, and upon a proper showing a permanent or temporary injunction or restraining order shall be granted without bond, and additionally the sanction provided for failure to submit a report under subsection (a) of this section.

(Pub. L. 93-110, title II, § 203, Sept. 21, 1973, 87 Stat. 353.)

CODIFICATION

Section was not enacted as a part of Currency and Foreign Transactions Reporting Act which comprises this chapter.

CHAPTER 22—FISCAL AND BUDGETARY INFORMATION AND CONTROLS

SUBCHAPTER I—FISCAL, BUDGETARY, AND PROGRAM-RELATED DATA AND INFORMATION

Sec.
1151. Development, establishment, and maintenance of standardized data processing and information systems.
1152. Standardization of terminology, definitions, classifications, and codes.
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(b) Consideration given to needs of Congressional budget bodies.
(c) Continuing program to identify and specify Congressional needs for fiscal, budgetary, and program-related information.
(d) Assistance to Congress in developing information needs; monitoring of Congressional reporting requirements; recommendations for changes and improvements to meet Congressional reporting requirements.

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(e) Annual report to Congress by Comptroller General.
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1153. Federal fiscal, budgetary, and program related data and information.
(a) Availability to Congress.
(b) Development, establishment, and maintenance of inventory and directory sources, assistance in securing information and appraisal and analysis of data.
(c) Development, establishment, and maintenance of central filing system.
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(a) Results of Government programs and activities reviewed and evaluated by Comptroller General.
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(d) Office of Program Review and Evaluation within General Accounting Office; establishment; employment of experts.
(e) Inclusion in annual report of Comptroller General's review and evaluation activities.
1155. Power and duties of Comptroller General in connection with budgetary, fiscal, and related matters; report to Congress.
1156. Preservation of existing authorities and duties under Budget and Accounting and other statutes.
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1171. Assistance by General Accounting Office to congressional committees in connection with proposed legislation and committee review of Federal programs and activities.
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1174. Furnishing to committees and Members of Congress by General Accounting Office of monthly and annual lists of its reports; availability of reports to committees and Members on request.
1175. Assignments of employees of General Accounting Office to duty with committees of Congress.
(a) One-year detail.
(b) Report information.
(c) Salary reimbursement.
1176. Agency reports; submission of written statement by General Accounting Office to congressional committees.

SUBCHAPTER I—FISCAL, BUDGETARY, AND PROGRAM-RELATED DATA AND INFORMATION

§ 1151. Development, establishment, and maintenance of standardized data processing and information systems

The Secretary of the Treasury and the Director of the Office of Management and Budget, in cooperation with the Comptroller General of the United States, shall develop, establish, and maintain, for use by all Federal agencies, standardized data processing and information systems for fiscal, budgetary, and program-related data and information. The development, establishment, and maintenance of such systems shall be carried out so as to meet the needs of the various branches of the Federal Government and, insofar as practicable, of governments at the State and local level.

(Pub. L. 91-510, title II, § 201, Oct. 26, 1970, 84 Stat. 1167; Pub. L. 93-344, title VIII, § 801(a), July 12, 1974, 88 Stat. 327.)

Amendments

1974—Pub. L. 93-344 substituted "and maintain, for use by all Federal agencies, standardized data processing and information systems for, fiscal, budgetary, and program-related data and information" for "and maintain, insofar as practicable, for use by all Federal agencies, a standardized information and data processing system for budgetary and fiscal data" and added requirement that the development, establishment, and maintenance of the systems be carried out so as to meet the needs of the various branches of the Federal Government and, insofar as practicable, of governments at the State and local level.

Effective Date of 1974 Amendment

Amendment by Pub. L. 93-344 effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

Effective Date

Chapter effective immediately prior to noon on Jan. 3, 1971, see section 601(1) of Pub. L. 91-510, set out as an Effective Date of 1970 Amendment note under section 72a of Title 2, The Congress.

Section Referred to in Other Sections

This section is referred to in section 1152 of this title.

§ 1152. Standardization of terminology, definitions, classifications, and codes

(a) Development, establishment, maintenance, and publication of standard terms, definitions, classifications, and codes; report to Congress; legislation recommendations

(1) The Comptroller General of the United States, in cooperation with the Secretary of the Treasury, the Director of the Office of Management and Budget, and the Director of the Congressional Budget Office, shall develop, establish, maintain, and publish standard terminology, definitions, classifications, and codes for Federal fiscal, budgetary, and program-related data and information. The authority contained in this section shall include, but not be limited to, data and information pertaining to Federal fiscal policy, revenues, receipts, expenditures, functions, programs, projects, and activities. Such standard terms, definitions, classifications, and codes shall be used by all Federal agencies in supplying to the Congress fiscal, budgetary, and program-related data and information.

(2) The Comptroller General shall submit to the Congress, on or before June 30, 1975, a report containing the initial standard terminology, definitions, classifications, and codes referred to in paragraph (1), and shall recommend any legislation necessary to implement them. After June 30, 1975, the Comptroller General shall submit to the Congress additional

reports as he may think advisable, including any recommendations for any legislation he may deem necessary to further the development, establishment, and maintenance, modification, and executive implementation of such standard terminology, definitions, classifications, and codes.

(b) Consideration given to needs of Congressional budget bodies

In carrying out this responsibility, the Comptroller General of the United States shall give particular consideration to the needs of the Committees on the Budget of the House and Senate, the Committees on Appropriations of the House and Senate, the Committee on Ways and Means of the House, the Committee on Finance of the Senate, and the Congressional Budget Office.

(c) Continuing program to identify and specify Congressional needs for fiscal, budgetary, and program-related information

The Comptroller General of the United States shall conduct a continuing program to identify and specify the needs of the committees and Members of the Congress for fiscal, budgetary, and program-related information to support the objectives of this subchapter.

(d) Assistance to Congress in developing information needs; monitoring of Congressional reporting requirements; recommendations for changes and improvements to meet Congressional reporting requirements

The Comptroller General shall assist committees in developing their information needs, including such needs expressed in legislative requirements, and shall monitor the various recurring reporting requirements of the Congress and committees and make recommendations to the Congress and committees for changes and improvements in their reporting requirements to meet congressional information needs ascertained by the Comptroller General, to enhance their usefulness to the congressional users and to eliminate duplicative or unneeded reporting.

(e) Annual report to Congress by Comptroller General

On or before September 1, 1974, and each year thereafter, the Comptroller General shall report to the Congress on needs identified and specified under subsection (c) of this section; the relationship of these needs to the existing reporting requirements; the extent to which the executive branch reporting presently meets the identified needs; the specification of changes to standard classifications needed to meet congressional needs; the activities, progress and results of his activities under subsection (d) of this section; and the progress that the executive branch has made during the past year.

(f) Annual report to Congress by Director of the Office of Management and Budget and Secretary of the Treasury

On or before March 1, 1975, and each year thereafter, the Director of the Office of Management and Budget and the Secretary of the Treasury shall report to the Congress on their plans for addressing the needs identified and specified under subsection (c) of this section, including plans for implementing changes to classifications and codes to meet the information needs of the Congress as well as the status of prior year system and classification implementations.

(Pub. L. 91-510, title II, § 202, Oct. 26, 1970, 84 Stat. 1167; Pub. L. 93-344, title VIII, § 801(a), July 12, 1974, 88 Stat. 327.)

AMENDMENTS

1974—Subsec. (a). Pub. L. 93-344 substituted provisions directing the Comptroller General to develop, establish, maintain, and publish standard terminology, definitions, classifications, and codes for Federal fiscal, budgetary, and program-related data and information and to submit to Congress by June 30, 1975, the initial recommended standard terminology, definitions, classifications, and codes with further reports and recommendations as he deems advisable, for provisions directing the Secretary of the Treasury and the Director of the Office of Management and Budget to develop, establish, and maintain standard classifications of programs, activities, receipts, and expenditures of Federal agencies with the initial classifications to be established on or before Dec. 31, 1971.

Subsec. (b). Pub. L. 93-344 substituted provisions directing the Comptroller General to give particular consideration to the needs of Congressional budget bodies in developing the standardized terminology, definitions, classifications, and codes for provisions directing the Secretary of the Treasury and the Director of the Office of Management and Budget to submit annual reports to Congress.

Subsecs. (c) to (f). Pub. L. 93-344 added subsecs. (c) to (f).

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-344 effective July 12, 1974, see section 905 of Pub. L. 93-344, as set out as an Effective Date note under section 1301 of this title.

§ 1153. Federal fiscal, budgetary, and program related data and information

(a) Availability to Congress

Upon request of any committee of either House, of any joint committee of the two Houses, of the Comptroller General, or of the Director of the Congressional Budget Office, the Secretary of the Treasury, the Director of the Office of Management and Budget, and the heads of the various executive agencies shall—

(1) furnish to such committee or joint committee, the Comptroller General, or the Director of the Congressional Budget Office information as to the location and nature of available fiscal, budgetary, and program-related data and information;

(2) to the extent practicable, prepare summary tables of such data and information and any related information deemed necessary by such committee or joint committee, the Comptroller General, or the Director of the Congressional Budget Office; and

(3) furnish to such committee or joint committee, the Comptroller General, or the Director of the Congressional Budget Office any program evaluations conducted or commissioned by any executive agency.

(b) Development, establishment, and maintenance of inventory and directory sources; assistance in securing information and appraisal and analysis of data

The Comptroller General, in cooperation with the Director of the Congressional Budget Office, the Secretary of the Treasury, and the

Director of the Office of Management and Budget, shall—

(1) develop, establish, and maintain an up-to-date inventory and directory of sources and information systems containing fiscal, budgetary, and program-related data and information and a brief description of their content;

(2) provide, upon request, assistance to committees, joint committees, and Members of Congress in securing Federal fiscal, budgetary, and program-related data and information from the sources identified in such inventory and directory; and

(3) furnish, upon request, assistance to committees and joint committees of Congress and, to the extent practicable, to Members of Congress in appraising and analyzing fiscal, budgetary, and program-related data and information secured from the sources identified in such inventory and directory.

(c) Development, establishment, and maintenance of central filing system

The Comptroller General and the Director of the Congressional Budget Office shall, to the extent they deem necessary, develop, establish, and maintain a central file or files of the data and information required to carry out the purposes of this chapter. Such a file or files shall be established to meet recurring requirements of the Congress for fiscal, budgetary, and program-related data and information and shall include, but not be limited to, data and information pertaining to budget, requests, congressional authorizations to obligate and spend, apportionment and reserve actions, and obligations and expenditures. Such file or files and their indexes shall be maintained in such a manner as to facilitate their use by committees of both Houses, joint committees, and other congressional agencies through modern data processing and communications techniques.

(d) Availability to State and local governments

The Director of the Office of Management and Budget, in cooperation with the Director of the Congressional Budget Office, the Comptroller General, and appropriate representatives of State and local governments, shall provide, to the extent practicable, State and local governments such fiscal, budgetary, and program-related data and information as may be necessary for the accurate and timely determination by these governments of the impact of Federal assistance upon their budgets.

(Pub. L. 91-510, title II, § 203, Oct. 26, 1970, 84 Stat. 1168; Pub. L. 93-344, title VIII, § 801(a), July 12, 1974, 88 Stat. 328.)

REFERENCES IN TEXT

This chapter, referred to in subsec. (c), read in the original "this title" meaning title II of Pub. L. 91-510, which enacted this chapter and sections 190h to 190k of Title 2, The Congress, amended section 11 of this title, and repealed section 190e of Title 2.

AMENDMENTS

1974—Subsec. (a). Pub. L. 93-344 designated existing provisions as subsec. (a) and in subsec. (a) as so designated substituted provisions directing the Secretary of the Treasury, the Director of the Office of Management and Budget, and the heads of the various executive agencies to furnish information, prepare summary tables, and supply program evaluations for provisions directing the Secretary of the Treasury and the Director of the Office of Management and Budget to furnish information and prepare summary tables of data.

Subsecs. (b) to (d). Pub. L. 93-344 added subsecs. (b) to (d).

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-344 effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

§ 1154. Review and evaluation

(a) Results of Government programs and activities reviewed and evaluated by Comptroller General

The Comptroller General shall review and evaluate the results of Government programs and activities carried on under existing law when ordered by either House of Congress, or upon his own initiative, or when requested by any committee of the House of Representatives or the Senate, or any joint committee of the two Houses, having jurisdiction over such programs and activities.

(b) Assistance to committees or joint committees

The Comptroller General, upon request of any committee of either House or any joint committee of the two Houses, shall—

(1) assist such committee or joint committee in developing a statement of legislative objectives and goals and methods for assessing and reporting actual program performance in relation to such legislative objectives and goals. Such statements shall include, but are not limited to, recommendations as to methods of assessment, information to be reported, responsibility for reporting, frequency of reports, and feasibility of pilot testing; and

(2) assist such committee or joint committee in analyzing and assessing program reviews or evaluation studies prepared by and for any Federal agency.

Upon request of any Member of either House, the Comptroller General shall furnish to such Member a copy of any statement or other material compiled in carrying out paragraphs (1) and (2) which has been released by the committee or joint committee for which it was compiled.

(c) Development and recommendation of review and evaluation methods

The Comptroller General shall develop and recommend to the Congress methods for review and evaluation of Government programs and activities carried on under existing law.

(d) Office of Program Review and Evaluation within General Accounting Office; establishment; employment of experts

In carrying out his responsibilities under this section, the Comptroller General is authorized to establish an Office of Program Review and Evaluation within the General Accounting Office. The Comptroller General is authorized to employ not to exceed ten experts on a permanent, temporary, or intermittent basis and to obtain service as authorized by section 3109 of title 5, but in either case at a rate (or the daily equivalent) for individuals not to exceed that prescribed, from time to time, for level V

of the Executive Schedule under section 5316 of title 5.

(e) Inclusion in annual report of Comptroller General's review and evaluation activities

The Comptroller General shall include in his annual report to the Congress a review of his activities under this section, including his recommendations of methods for review and evaluation of Government programs and activities under subsection (c) of this section.

(Pub. L. 91-510, title II, § 204, Oct. 26, 1970, 84 Stat. 1168; Pub. L. 93-344, title VII, § 702(a), July 12, 1974, 88 Stat. 326.)

AMENDMENTS

1974—Subsec. (a). Pub. L. 93-344 struck out reference to cost benefit studies.

Subsec. (b). Pub. L. 93-344 substituted provisions generally covering assistance by the Comptroller General to committees or joint committees of either House for provisions specifically directing the Comptroller General to keep available in the General Accounting Office employees who are expert in analyzing and conducting cost benefit studies of Government programs and to use such employees in making cost benefit studies.

Subsecs. (c) to (e). Pub. L. 93-344 added subsecs. (c) to (e).

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-344 effective July 12, 1974, see section 905 of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

§ 1155. Power and duties of Comptroller General in connection with budgetary, fiscal, and related matters; report to Congress

(a) The Comptroller General shall establish within the General Accounting Office such office or division, or such offices or divisions, as he considers necessary to carry out the functions and duties imposed on him by the provisions of this chapter.

(b) The Comptroller General shall include in his annual report to the Congress information with respect to the performance of the functions and duties imposed on him by the provisions of this chapter.

(Pub. L. 91-510, title II, § 205, Oct. 26, 1970, 84 Stat. 1168.)

REFERENCES IN TEXT

This chapter, referred to in text, read in the original "this title" meaning title II of Pub. L. 91-510, which enacted this chapter and sections 190h to 190k of Title 2, The Congress, amended section 11 of this title, and repealed section 190e of Title 2.

§ 1156. Preservation of existing authorities and duties under Budget and Accounting and other statutes

Nothing contained in this Act shall be construed as impairing any authority or responsibility of the Secretary of the Treasury, the Director of the Office of Management and Budget, and the Comptroller General and the United States under the Budget and Accounting Act, 1921, as amended [31 U.S.C. 1 et seq.], and the Budget and Accounting Procedures Act of 1950, as amended, or any other statutes.

(Pub. L. 91-510, title II, § 206, Oct. 26, 1970, 84 Stat. 1168.)

REFERENCES IN TEXT

This Act, referred to in text, is Pub. L. 91-510, Oct. 26, 1970, 84 Stat. 1140, known as the Legislative Reorganization Act of 1970. For complete classification of this Act to the Code, see Short Title note set out under section 72a of Title 2, The Congress, and Tables volume.

The Budget and Accounting Act, 1921, referred to in text, is act June 10, 1921, ch. 18, 42 Stat. 20, as amended, which is classified principally to chapter 1 (1 et seq.) of this title. For complete classification of this Act to the Code, see section 1 of this title and Tables volume.

The Budget and Accounting Procedures Act of 1950, referred to in text, is act Sept. 12, 1950, ch. 946, 64 Stat. 832, as amended. For complete classification of this Act to the Code, see Short Title note set out under section 1 of this title and Tables volume.

§ 1157. Definition of "Federal agency"

As used in this chapter, the term "Federal agency" means any department, agency, wholly owned Government corporation, establishment, of instrumentality of the Government of the United States or the government of the District of Columbia.

(Pub. L. 91-510, title II, § 207, Oct. 26, 1970, 84 Stat. 1168.)

REFERENCES IN TEXT

This chapter, referred to in text, read in the original "this title" meaning title II of Pub. L. 91-510, which enacted this chapter and sections 190h to 190k of Title 2, The Congress, amended section 11 of this title, and repealed section 190e of Title 2.

SUBCHAPTER II—UTILIZATION OF REPORTS AND EMPLOYEES OF GENERAL ACCOUNTING OFFICE

§ 1171. Assistance by General Accounting Office to congressional committees in connection with proposed legislation and committee review of Federal programs and activities

At the request of any committee of the House or Senate, or of any joint committee of the two Houses, the Comptroller General shall explain to, and discuss with, the committee or joint committee making the request, or the staff of such committee or joint committee, any report made by the General Accounting Office which would assist such committee in connection with—

(1) its considerations of proposed legislation, including requests for appropriations, or

(2) its review of any program, or of any activity of any Federal agency, which is within the jurisdiction of such committee or joint committee.

(Pub. L. 91-510, title II, § 231, Oct. 26, 1970, 84 Stat. 1170.)

EFFECTIVE DATE

Chapter effective immediately prior to noon on Jan. 3, 1971, see section 601(1) of Pub. L. 91-510, set out as an Effective Date of 1970 Amendment note under section 72a of Title 2, The Congress.

§ 1172. Delivery by General Accounting Office to congressional committees of reports to Congress

Whenever the General Accounting Office submits any reports to the Congress, the Comptroller General shall deliver copies of such report to—

(1) the Committees on Appropriations of the House and Senate,

(2) the Committees on Government Operations of the House and Senate, and

(3) any other committee of the House or Senate, or any joint committee of the two Houses, which has requested information on any program or part thereof, or any activity of any Federal agency, which is the subject, in whole or in part, of such report.

(Pub. L. 91-510, title II, § 232, Oct. 26, 1970, 84 Stat. 1170.)

CHANGE OF NAME

The Committee on Government Operations of the Senate was abolished and replaced by the Committee on Governmental Affairs of the Senate, Effective Feb. 11, 1977. See Rule XXV of the Standing Rules of the Senate, as amended by Senate Resolution 4 (popularly cited as the "Committee System Reorganization Amendments of 1977"), approved Feb. 4, 1977.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1173 of this title.

§ 1173. Furnishing to congressional committees by General Accounting Office of its reports generally

At the request of any committee of the House or Senate, or of any joint committee of the two Houses, the Comptroller General shall make available to such committee or joint committee a copy of any report of the General Accounting Office which was not delivered to that committee or joint committee under section 1172 of this title.

(Pub. L. 91-510, title II, § 233, Oct. 26, 1970, 84 Stat. 1170.)

§ 1174. Furnishing to committees and Members of Congress by General Accounting Office of monthly and annual lists of its reports; availability of reports to committees and Members on request

The Comptroller General shall prepare, once each calendar month, a list of all reports of the General Accounting Office issued during the immediately preceding calendar month, and, not less than once each calendar year, a cumulative list of all reports of the General Accounting Office issued during the immediately preceding twelve months, and transmit a copy of each such list of reports to each committee of the House or Senate, each joint committee of the two Houses, each Member of the House or Senate, and the Resident Commissioner from Puerto Rico. At the request of any such committee, joint committee, Member of the House or Senate, or the Resident Commissioner from Puerto Rico, the Comptroller General promptly shall transmit or deliver to that committee, joint Committee, Member of the House or Senate, or the Resident Commissioner, as the case may be, a copy of each report so listed and requested.

(Pub. L. 91-510, title II, § 234, Oct. 26, 1970, 84 Stat. 1170.)

§ 1175. Assignments of employees of General Accounting Office to duty with committees of Congress

(a) One-year detail

Notwithstanding any other provision of law, the Comptroller General may not assign or detail any employee of the General Accounting Office to full-time duty on a continuing basis with any committee of the Senate or House of Representatives or with any joint committee of Congress for any period of more than one year.

(b) Report information

The Comptroller General shall include in his annual report to the Congress the following information—

(1) the name of each employee assigned or detailed to any committee of the Senate or House of Representatives or any joint committee of Congress;

(2) the name of each committee or joint committee to which each such employee is assigned or detailed;

(3) the length of the period of such assignment or detail of such employee;

(4) a statement as to whether such assignment or detail is finished or is currently in effect; and

(5) the pay of such employee, his travel, subsistence, and other expenses, the agency contributions for his retirement and life and health insurance benefits, and other necessary monetary expenses for personnel benefits on account of such employee, paid out of appropriations available to the General Accounting Office during the period of the assignment or detail of such employee, or, if such assignment or detail is currently in effect, during that part of the period of such assignment or detail which has been completed.

(c) Salary reimbursement

A committee of the Senate, or a joint committee whose expenses are disbursed by the Secretary of the Senate, shall reimburse the General Accounting Office for the salary of each employee of that office for any period during which that employee is assigned or detailed to such committee or joint committee.

(Pub. L. 91-510, title II, § 235, Oct. 26, 1970, 84 Stat. 1171; Pub. L. 92-136, § 8, Oct. 11, 1971, 85 Stat. 378.)

AMENDMENTS

1971—Subsec. (c). Pub. L. 92-136 added subsec. (c).

EFFECTIVE DATE OF 1971 AMENDMENT

Section 9(c) of Pub. L. 92-136 provided that: "Section 8 of this Act [amending this section] shall become effective on March 1, 1972."

§ 1176. Agency reports; submission of written statement by General Accounting Office to congressional committees

Whenever the General Accounting Office has made a report which contains recommendations to the head of any Federal agency, such agency shall—

(1) not later than sixty days after the date of such report, submit a written statement to the Committees on Government Operations of the House of Representatives and the

Senate of the action taken by such agency with respect to such recommendations; and

(2) in connection with the first request for appropriations for that agency submitted to the Congress more than sixty days after the date of such report, submit a written statement to the Committees on Appropriations of the House of Representatives and the Senate of the action taken by such agency with respect to such recommendations.

(Pub. L. 91-510, title II, § 236, Oct. 26, 1970, 84 Stat. 1171.)

CHANGE OF NAME

The Committee on Governmental Operations of the Senate was abolished and replaced by the Committee on Governmental Affairs of the Senate, Effective Feb. 11, 1977. See Rule XXV of the Standing Rules of the Senate, as amended by Senate Resolution 4 (popularly cited as the "Committee System Reorganization Amendments of 1977"), approved Feb. 4, 1977.

CHAPTER 23—FEDERAL PERSONNEL SURETY BONDS

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1202. Restorations and adjustments of accounts of accountable officers and agents for losses to United States; regulations.
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§ 1201. Civilian employees and military personnel

(a) Bond not required

No agency of the Federal Government may require or obtain surety bonds for its civilian employees or military personnel in connection with the performance of their official duties.

(b) Personal financial liability unaffected

The personal financial liability to the Federal Government of such employees and personnel shall not be affected by reason of subsection (a) of this section.

(c) Definition

For the purposes of this chapter, the term "agency of the Federal Government" means any agency, department, or other entity of the legislative, executive, or judicial branch of the Government of the United States, and includes each entity listed as a "wholly owned Government corporation" in section 846 of this title.

(Pub. L. 92-310, title I, § 101, June 6, 1972, 86 Stat. 201.)

GENERAL REPEAL OF LAWS PROVIDING FOR BONDS FOR FEDERAL PERSONNEL

Section 250 of Pub. L. 92-310 provided that: "All laws or parts of laws not amended or repealed by part 1, 2, or 3 of this title and providing for surety or fidelity bonds for civilian employees and military personnel of the Federal Government for the faithful performance of their duties are repealed."

Part 1, 2, or 3 of this title, referred to in section 250 of Pub. L. 92-301, amended sections 82c, 82i, 95b, 103a, 103b, 144, 281, 480, 492-1, 494, 506, 510, 511, 512, 513, 516, 521, 528, 534, 535, 546, 550, 1014, and 1015 of this title, sections 64a, 75a, 123b, 136, 142a and 142b of Title 2, The Congress, section 109 of Title 3, The President, section 5512 of Title 5, Government Organization and Employees, section 6 of Title 6, Surety Bonds, section 1507 of Title 7, Agriculture, section 78 of Title 11, Bankruptcy, sections 3, 4, and 1723a of Title 12, Banks and Banking, sections 634 and 714h of Title 15, Commerce and Trade, sections 831b and 831c of Title 16, Conservation, sections 813, 1199, and 2199 of Title 22, Foreign Relations and Intercourse, sections 43, 165, and 166 of Title 24, Hospitals and Asylums, sections 7, 53, and 66 of Title 25, Indians, sections 6803, 7101, 7103, 7402, and 7803 of Title 26, Internal Revenue Code, sections 566, 671, 674, and 954 of Title 28, Judiciary and Judicial Procedure, section 708 of Title 32, National Guard, section 984 of Title 33, Navigation and Navigable Waters, section 4204 of Title 38, Veterans' Benefits, sections 301 and 308 of Title 44, Public Printing and Documents, section 16 of Title 47, Telegraphs, Telephones, and Radiotelegraphs, section 1407c of Title 48, Territories and Insular Possessions, and section 6 of Title 50, Appendix, War and National Defense, and repealed sections 110, 142, 270, 475, 481, 509, 533, 1012, and 1013 of this title, sections 1, 2, 3, 4, 5, and 14 of Title 6, section 2216 of Title 7, sections 4834 and 6026 of Title 10, Armed Forces, section 204 of Title 17, Copyrights, sections 31 and 32 of Title 19, Customs Duties, section 808 of Title 22, sections 51, 52, and 52a of Title 25, sections 564 and 952 of Title 28, and section 5 of Title 35, Patents.

§ 1202. Restorations and adjustments of accounts of accountable officers and agents for losses to United States; regulations

(a) Whenever—

(1) it is necessary to restore or otherwise adjust the account of any accountable officer or his agent for any loss to the United States due to the fault or negligence of such officer or agent, and

(2) the head of the agency of the Federal Government concerned determines that the amount of the loss is uncollectable,

such amount shall be charged to the appropriation or fund available for the expenses of the accountable function at the time the restoration or adjustment is made. Such restoration or adjustment shall not affect the personal financial liability of such officer or agent on account of such loss.

(b) The restorations and adjustments provided for by subsection (a) of this section shall be made in accordance with regulations which the Comptroller General of the United States shall prescribe and issue.

(Pub. L. 92-310, title I, § 102, June 6, 1972, 86 Stat. 201.)

§ 1203. Report to the Congress by Secretary of Treasury; information from agencies of executive branch

(a) For each of the first five full fiscal years following June 6, 1972, the Secretary of the Treasury shall transmit to the Congress, on or before the 31st day of March first following the close of such fiscal year, a report of the experience of agencies of the executive branch under this Act in such form as may be necessary to enable the Congress to determine the results of operations under this Act.

(b) Each agency of the executive branch shall furnish to the Secretary of the Treasury such information as the Secretary may require to carry out the purposes of subsection (a) of this section.

(Pub. L. 92-310, title I, § 103, June 6, 1972, 86 Stat. 201; Pub. L. 94-273, § 5(4), Apr. 21, 1976, 90 Stat. 377.)

REFERENCES IN TEXT

This Act, referred to in subsec. (a), means Pub. L. 92-310, June 6, 1972, 86 Stat. 201. For complete classification of this Act to the Code, see Tables volume.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-273 substituted "March" for "December".

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING OCTOBER 1, 1976

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning Oct. 1, 1976, for purposes of this section, see section 205(15) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 393, set out as a note under section 5532 of Title 5, Government Organization and Employees.

§ 1204. Existing surety bonds and liabilities

Each surety bond procured before June 6, 1972, for any of the civilian employees or military personnel of the Federal Government and in effect on such date shall remain in full force and effect for all periods provided in the bond subject to the cancellation and other provisions therein. Any change made by this Act in existing law shall not affect—

(1) any liability of a surety to the Federal Government arising under the provisions of any such bond;

(2) any responsibility of a surety upon any such bond of a consular officer under former section 1199 of title 22; or

(3) the jurisdiction of the United States district courts, concurrently with the courts of the several States, over any action brought on any such bond of an internal revenue officer or employee.

(Pub. L. 92-310, title I, § 104, June 6, 1972, 86 Stat. 202.)

REFERENCES IN TEXT

This Act, referred to in subsec. (a), means Pub. L. 92-310, June 6, 1972, 86 Stat. 201. For complete classification of this Act to the Code, see Tables volume.

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This chapter is referred to in section 1351 of this title; title 42 section 6101.

SUBCHAPTER I—ALLOCATION AND PAYMENT OF FUNDS

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in sections 1241, 1242, 1243 of this title.

§ 1221. Payments to State and local governments

(a) In general

Except as otherwise provided in this chapter, the Secretary shall, for each entitlement period, pay out of the Trust Fund to—

(1) each State government a total amount equal to the entitlement of such State government determined under section 1226 of this title for such period, and

(2) each unit of local government a total amount equal to the entitlement of such unit determined under section 1227 of this title for such period.

In the case of entitlement periods ending after October 20, 1972, such payments shall be made in installments, but not less often than once for each quarter, and, in the case of quarters ending after September 30, 1972, shall be paid not later than 5 days after the close of each quarter. Such payments for any entitlement period may be initially made on the basis of estimates. Proper adjustment shall be made in the amount of any payment to a State government or a unit of local government to the extent that the payments previously made to such government under this subchapter were in excess of or less than the amounts required to be paid.

(b) Limitation on adjustments

No adjustment shall be made to increase or decrease a payment made for any entitlement period beginning after December 31, 1976, to a State government or a unit of local government, unless a demand therefor shall have been made by such government or the Secretary within 1 year of the end of the entitlement period with respect to which the payment was made.

(c) Reserves for adjustments

The Secretary may reserve such percentage (not exceeding 0.5 percent) of the total entitlement payment for any entitlement period with respect to any State government and all units of local government within such State as he deems necessary to insure that there will be sufficient funds available to pay adjustments due after the final allocation of funds among such governments.

(Pub. L. 92-512, title I, § 102, Oct. 20, 1972, 86 Stat. 919; Pub. L. 94-488, § 6(e), (f), Oct. 13, 1976, 90 Stat. 2347.)

REFERENCES IN TEXT

This chapter, referred to in subsec. (a), read in the original "this title" meaning title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92-512 to the Code, see Short Title note set out below and Tables volume.

AMENDMENTS

1976—Pub. L. 94-488 designated existing provisions as subsec. (a) and added subsecs. (b) and (c).

EFFECTIVE DATE OF 1976 AMENDMENT

Section 13(a) of Pub. L. 94-488 provided that: "Except as otherwise provided in this Act, the amendments made by this Act [enacting sections 1244, 1245, and 1265 of this title, amending sections 1221, 1224 to 1228, 1241 to 1243, 1261, and 1263 of this title, repealing sections 1222 and 1223 of this title, and enacting provisions set out as notes under sections 1221, 1243, and 1265 of this title] shall apply to entitlement periods beginning on or after January 1, 1977."

SHORT TITLE OF 1976 AMENDMENT

Section 1 of Pub. L. 94-488 provided that: "This Act [which enacted sections 1244, 1245, and 1265 of this title, amended sections 1221, 1224 to 1228, 1241 to 1243, 1261, and 1263 of this title, repealed sections 1222 and 1223 of this title, and enacted provisions set out as notes under sections 1221, 1243, and 1265 of this title] may be cited as the 'State and Local Fiscal Assistance Amendments of 1976'."

SHORT TITLE

Section 101 of title I of Pub. L. 92-512 provided that: "This title [enacting this chapter and sections 6017A and 6687 of Title 26, Internal Revenue Code] may be cited as the 'State and Local Fiscal Assistance Act of 1972'."

RECOVERY OF CERTAIN OVERPAYMENTS

Section 6(g) of Pub. L. 94-488 provided that: "In the case of an adjustment to decrease a payment made for an entitlement period ending before January 1, 1977, under title I of the State and Local Fiscal Assistance Act of 1972 [this chapter] to a unit of local government (as defined in section 108(d)(1) of that Act [section 1227(d)(1) of this title]), the amount of such adjustment shall be withheld from the reserves for adjustments established by the Secretary under section 10½(c) of such Act [subsec. (c) of this section] for the State within which such units of local government are located. Amounts withheld under this subsection shall be covered into the 'State and Local Government Fiscal Assistance Trust Fund."

§§ 1222, 1223. Repealed. Pub. L. 94-488, §§ 3(a), 4(a), Oct. 13, 1976, 90 Stat. 2341

Section 1222, Pub. L. 92-512, title I, § 103, Oct. 20, 1972, 86 Stat. 919, related to requirement that local government use revenue sharing funds only for priority expenditures.

Section 1223, Pub. L. 92-512, title I, § 104, Oct. 20, 1972, 86 Stat. 920, related to the prohibition on use of revenue sharing funds as matching funds by State or local government.

EFFECTIVE DATE OF REPEAL

Repeal by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

§ 1224. Creation of Trust Fund; appropriations; appropriations for entitlements

(a) Trust Fund

(1) In general

There is hereby established on the books of the Treasury of the United States a trust fund to be known as the "State and Local Government Fiscal Assistance Trust Fund" (referred to in this subchapter as the "Trust Fund"). The Trust Fund shall remain available without fiscal year limitation and shall consist of such amounts as may be appropri-

ated to it and deposited in it as provided in subsection (b) or (c) of this section. Except as provided in this chapter, amounts in the Trust Fund may be used only for the payments to State and local governments provided by this subchapter.

(2) Trustee

The Secretary of the Treasury shall be the trustee of the Trust Fund and shall report to the Congress not later than June 1 of each year on the operation and status of the Trust Fund during the preceding fiscal year.

(b) Appropriations

(1) In general

There is appropriated to the Trust Fund, out of amounts in the general fund of the Treasury attributable to the collections of the Federal individual income taxes not otherwise appropriated—

(A) for the period beginning January 1, 1972, and ending June 30, 1972, $2,650,000,000;

(B) for the period beginning July 1, 1972, and ending December 31, 1972, $2,650,000,000;

(C) for the period beginning January 1, 1973, and ending June 30, 1973, $2,987,500,000;

(D) for the fiscal year beginning July 1, 1973, $6,050,000,000;

(E) for the fiscal year begining July 1, 1974, $6,200,000,000;

(F) for the fiscal year beginning July 1, 1975, $6,350,000,000; and

(G) for the period beginning July 1, 1976, and ending December 31, 1976, $3,325,000,000.

(2) Noncontiguous States adjustment amounts

There is appropriated to the Trust Fund, out of amounts in the general fund of the Treasury attributable to the collections of the Federal individual income taxes not otherwise appropriated—

(A) for the period beginning January 1, 1972, and ending June 30, 1972, $2,390,000;

(B) for the period beginning July 1, 1972, and ending December 31, 1972, $2,390,000;

(C) for the period beginning January 1, 1973, and ending June 30, 1973, $2,390,000;

(D) for each of the fiscal years beginning July 1, 1973, July 1, 1974, and July 1, 1975, $4,780,000; and

(E) for the period beginning July 1, 1976, and ending December 31, 1976, $2,390,000.

(3) Deposits

Amounts appropriated by paragraph (1) or (2) for any fiscal year or other period shall be deposited in the Trust Fund on the later of (A) the first day of such year or period, or (B) October 20, 1972.

(c) Authorization of appropriations for entitlements

(1) In general

In the case of any entitlement period described in paragraph (3), there are authorized to be appropriated to the Trust Fund to pay the entitlements hereinafter provided for such entitlement period an amount equal to $6,650,000,000 times a fraction—

(A) the numerator of which is the amount of the Federal individual income taxes collected in the last calendar year ending more than one year before the end of such entitlement period, and

(B) the denominator of which is the amount of the Federal individual income taxes collected in the calendar year 1975.

The amount determined under this paragraph is not to exceed $6,850,000,000.

(2) Noncontiguous states adjustment amounts

In the case of any entitlement period described in paragraph (3), there are authorized to be appropriated to the Trust Fund to pay the entitlements hereinafter provided for such entitlement period an amount equal to $4,780,000 times a fraction—

(A) the numerator of which is the amount of the Federal individual income taxes collected in the last calendar year ending more than one year before the end of such entitlement period, and

(B) the denominator of which is the amount of the Federal individual income taxes collected in the calendar year 1975.

The amount determined under this paragraph is not to exceed $4,923,759.

(3) Entitlement periods

The following entitlement periods are described in this paragraph:

(A) The entitlement period beginning January 1, 1977, and ending September 30, 1977;

(B) The entitlement period beginning October 1, 1977, and ending September 30, 1978;

(C) The entitlement period beginning October 1, 1978, and ending September 30, 1979; and

(D) The entitlement period beginning October 1, 1979, and ending September 30, 1980.

(4) Short entitlement period

In the case of an entitlement period of 9 months which follows an entitlement period of 6 months—

(A) the amount determined under paragraph (1) for such 9-month period shall be reduced by one-half the amount appropriated for such 6-month period under subsection (b)(1) of this section, and

(B) the amount determined under paragraph (2) for such entitlement period shall be reduced by one-half the amount appropriated for such 6-month entitlement period under subsection (b)(2) of this section.

(d) Transfers from Trust Fund to general fund

The Secretary shall from time to time transfer from the Trust Fund to the general fund of the Treasury any moneys in the Trust Fund which he determines will not be needed to make payments to State governments and units of local government under this subchapter.

(Pub. L. 92-512, title I, § 105, Oct. 20, 1972, 86 Stat. 920; Pub. L. 94-273, § 12(2), Apr. 21, 1976, 90 Stat. 378; Pub. L. 94-488, § 5(a), Oct. 13, 1976, 90 Stat. 2341.)

REFERENCES IN TEXT

This chapter, referred to in subsec. (a)(1), read in the original "this title" meaning title I of Pub. L. 92-

512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92-514 to the Code, see Short Title note set out under section 1221 of this title and Tables volume.

AMENDMENTS

1976—Subsec. (a)(1). Pub. L. 94-488, § 5(a)(1), inserted "or (c)" following "provided in subsection (b)".

Subsec. (a)(2). Pub. L. 94-273 substituted "June" for "March".

Subsec. (c). Pub. L. 94-488, § 5(a)(3), added subsec. (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 94-488, § 5(a)(2), redesignated former subsec. (c) as (d).

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488 set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING OCTOBER 1, 1976

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning Oct. 1, 1976, for purposes of subsec. (a)(2) of this section, see section 205(16) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 393, set out as a note under section 5532 of Title 5, Government Organization and Employees.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1225, 1241 of this title.

§ 1225. Allocation among States

(a) In general

There shall be allocated an entitlement to each State—

(1) for each entitlement period beginning before December 31, 1976, out of amounts appropriated under section 1224(b)(1) of this title for that entitlement period, an amount which bears the same ratio to the amount appropriated under that section for that period as the amount allocable to that State under subsection (b) of this section bears to the sum of the amounts allocable to all States under subsection (b) of this section; and

(2) for each entitlement period beginning on or after January 1, 1977, out of amounts authorized under section 1224(c)(1) of this title for that entitlement period, an amount which bears the same ratio to the amount authorized under that section for that period as the amount allocable to that State under subsection (b) of this section bears to the sum of the amounts allocable to all States under subsection (b) of this section.

(b) Determination of allocable amount

(1) In general

For purposes of subsection (a) of this section, the amount allocable to a State under this subsection for any entitlement period shall be determined under paragraph (2), except that such amount shall be determined under paragraph (3) if—

(A) in the case of an entitlement period beginning before December 31, 1976, the amount allocable to such State under paragraph (3) is greater than the sum of the amounts allocable to such State under paragraph (2) and subsection (c) of this section; and

(B) in the case of an entitlement period beginning on or after January 1, 1977, the amount allocable to such State under paragraph (3) is greater than the amount allocable to such State under paragraph (2).

(2) Three factor formula

For purposes of paragraph (1), the amount allocable to a State under this paragraph for any entitlement period is the amount which bears the same ratio to $5,300,000,000 as—

(A) the population of that State, multiplied by the general tax effort factor of that State, multiplied by the relative income factor of that State, bears to

(B) the sum of the products determined under subparagraph (A) for all States.

(3) Five factor formula

For purposes of paragraph (1), the amount allocable to a State under this paragraph for any entitlement period is the amount to which that State would be entitled if—

(A) ⅕ of $3,500,000,000 were allocated among the States on the basis of population,

(B) ⅕ of $3,500,000,000 were allocated among the States on the basis of urbanized population,

(C) ⅕ of $3,500,000,000 were allocated among the States on the basis of population inversely weighted for per capita income,

(D) ⅕ of $1,800,000,000 were allocated among the States on the basis of income tax collections, and

(E) ⅕ of $1,800,000,000 were allocated among the States on the basis of general tax effort.

(c) Noncontiguous States adjustment

(1) In general

In addition to the amounts allocated to the States under subsection (a) of this section, there shall be allocated for each entitlement period an additional amount to any State in which civilian employees of the United States Government receive an allowance under section 5941 of title 5—

(A) in the case of an entitlement period beginning before December 31, 1976, out of amounts appropriated under section 1224(b)(2) of this title, if the allocation of such State under subsection (b) of this section is determined by the formula set forth in paragraph (2) of that subsection; and

(B) in the case of an entitlement period beginning on or after January 1, 1977, out of amounts authorized under section 1224(c)(2) of this title.

(2) Determination of amount

The additional amount allocable to any State under this subsection for any entitlement period is an amount equal to a percentage of the amount allocable to that State under subsection (b) of this section for that period which is the same as the percentage of basic pay received by such employees stationed in that State as an allowance under such section 5941. If the total amount appropriated under section 1224(b)(2) of this title

for any entitlement period beginning before December 31, 1976, or authorized under section 1224(c)(2) of this title for any entitlement period beginning on or after January 1, 1977, is not sufficient to pay in full the additional amounts allocable under this subsection for that period, the Secretary shall reduce proportionately the amounts so allocable.

(Pub. L. 92-512, title I, § 106, Oct. 20, 1972, 86 Stat. 921; Pub. L. 94-488, § 5(b)(1)-(4), Oct. 13, 1976, 90 Stat. 2342, 2343.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-488, § 5(b)(1), designated existing provisions as introductory material and par. (1), and in par. (1) as so designated, inserted reference to beginning before Dec. 31, 1976, and added par. (2).

Subsec. (b)(1). Pub. L. 94-488, § 5(b)(2), designated existing provisions as introductory material and subpar. (A), and in subpar. (A) as so designated, inserted reference to in the case of an entitlement period beginning before Dec. 31, 1976, and added subpar. (B).

Subsec. (c)(1). Pub. L. 94-488, § 5(b)(3), designated existing provisions as introductory material and subpar. (A), and in introductory material as so designated, substituted "to the States" for "among the States" and in subpar. (A) as so designated, inserted reference to in the case of an entitlement period beginning before Dec. 31, 1976, and added subpar. (B).

Subsec. (c)(2). Pub. L. 94-488, § 5(b)(4), substituted "subsection (b)" for "subsection (b)(2)" and inserted reference to beginning before Dec. 31, 1976, or authorized under section 1224(c)(2) of this title for any entitlement period beginning on or after Jan. 1, 1977.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488 set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1227, 1228 of this title.

§ 1226. Entitlements of State governments

(a) Division between State and local governments

The State government shall be entitled to receive one-third of the amount allocated to that State for each entitlement period. The remaining portion of each State's allocation shall be allocated among the units of local government of that State as provided in section 1227 of this title.

(b) State must maintain transfers to local governments

(1) General rule

(A) Pre-1977 entitlement periods—The entitlement of any State government for any entitlement period beginning on or after July 1, 1973, and before December 31, 1976, shall be reduced by the amount (if any) by which—

(i) the average of the aggregate amounts transferred by the State government (out of its own sources) during such period and the preceding entitlement period to all units of local government in such State, is less than,

(ii) the similar aggregate amount for the one-year period beginning July 1, 1971.

(B) Post-1976 entitlement periods—The entitlement of any State government for any entitlement period beginning on or after January 1, 1977, shall be reduced by the amount (if any) by which—

(i) one-half of the aggregate amounts transferred by the State government (out of its own sources) during the 24-month period ending on the last day of the last fiscal year of such State for which the relevant data are available (in accordance with regulations prescribed by the Secretary) on the first day of such entitlement period, to all units of local government in such State, is less than,

(ii) one-half of the similar aggregate amount for the 24-month period ending on the day before the start of the 24-month period described in clause (i).

(C) For purposes of subparagraphs (A)(i) and (B)(i), the amount of any reduction in the entitlement of a State government under this subsection for any entitlement period shall, for subsequent entitlement periods, be treated as an amount transferred by the State government (out of its own sources) during such period to units of local government in such State.

(2) Adjustment where State assumes responsibility for category of expenditures

If the State government establishes to the satisfaction of the Secretary that since June 30, 1972, it has assumed responsibility for a category of expenditures which (before July 1, 1972) was the responsibility of local governments located in such State, then, under regulations prescribed by the Secretary, the aggregate amount taken into account under paragraph (1)(A)(ii) or (1)(B)(ii) shall be reduced to the extent that increased State government spending (out of its own sources) for such category has replaced corresponding amounts which for the period utilized for purposes of such paragraph it transferred to units of local government.

(3) Adjustment where new taxing powers are conferred upon local governments

If a State establishes to the satisfaction of the Secretary that since June 30, 1972, one or more units of local government within such State have had conferred upon them new taxing authority, then, under regulations prescribed by the Secretary, the aggregate amount taken into account under paragraph (1)(A)(ii) (in the case of an entitlement period beginning before December 31, 1976) or paragraph (1)(B)(ii) (in the case of an entitlement period beginning on or after January 1, 1977) shall be reduced to the extent of the larger of—

(A) an amount equal to the amount of the taxes collected by reason of the exercise of such new taxing authority by such local governments, or

(B) an amount equal to the amount of the loss of revenue to the State by reason of such new taxing authority being conferred on such local governments.

No amount shall be taken into consideration under subparagraph (A) if such new taxing authority is an increase in the authorized

rate of tax under a previously authorized kind of tax, unless the State is determined by the Secretary to have decreased a related State tax.

(4) Special rule for period beginning July 1, 1973

In the case of the entitlement period beginning July 1, 1973, the preceding entitlement period for purposes of paragraph (1)(A) shall be treated as being the one-year period beginning July 1, 1972.

(5) Special rule for period beginning July 1, 1976

In the case of the entitlement period beginning July 1, 1976, and ending December 31, 1976, the aggregate amount taken into account under paragraph (1)(A) for the preceding entitlement period and the aggregate amount taken into account under paragraph (1)(B) shall be one-half of the amounts which (but for this paragraph) would be taken into account.

(6) Special rule for the period beginning January 1, 1977

In the case of the entitlement period beginning January 1, 1977, and ending September 30, 1977, the aggregate amounts taken into account under clauses (i) and (ii) of paragraph (1)(B) shall be three-fourths of the amount which (but for this paragraph) would be taken into account.

(7) Adjustment where Federal Government assumes responsibility for category of expenditures

If, for an entitlement period beginning on or after January 1, 1977, a State government establishes to the satisfaction of the Secretary that during all or part of the period utilized for purposes of paragraph (1)(B)(i), the Federal Government has assumed responsibility for a category of expenditures for which such State government transferred amounts which (but for this paragraph) would be included in the aggregate amount taken into account under paragraph (1)(B)(ii) for the period utilized for purposes of such paragraph, then (under regulations prescribed by the Secretary) the aggregate amount taken into account under paragraph (1)(B)(ii) shall be reduced to the extent that increased Federal Government spending in that State for such category of expenditures has replaced corresponding amounts which such State government had transferred to units of local government during the period utilized for purposes of paragraph (1)(B)(ii).

(8) Reduction in entitlement

If the Secretary has reason to believe that paragraph (1) requires a reduction in the entitlement of and State government for any entitlement period, he shall give reasonable notice and opportunity for hearing to the State. If, thereafter, he determines that paragraph (1) requires the reduction of such entitlement, he shall also determine the amount of such reduction and shall notify the Governor of such State of such determinations and shall withhold from subsequent payments to such State government under this subchapter an amount equal to such reduction.

(9) Transfer to general fund

An amount equal to the reduction in the entitlement of any State government which results from the application of this subsection (after any judicial review under section 1263 of this title) shall be transferred from the Trust Fund to the general fund of the Treasury on the day on which such reduction becomes final.

(c) Cross reference

For reduction of State government entitlement because of provision for separate law enforcement officers, see section 1227(e) of this title.

(Pub. L. 92-512, title I, § 107, Oct. 20, 1972, 86 Stat. 922; Pub. L. 94-488, § 6(a), (c)(2)(C), Oct. 13, 1976, 90 Stat. 2344, 2346.)

AMENDMENTS

1976—Subsec. (b)(1). Pub. L. 94-488, § 6(a)(1), among other changes, added reference to before Dec. 31, 1976 and provisions relating to post-1976 entitlement periods.

Subsec. (b)(2). Pub. L. 94-488, § 6(a)(2), substituted reference to paragraph (1)(A)(ii) or (1)(B)(ii) for reference to paragraph (1)(B) and reference to the period utilized for purposes of such paragraph for reference to the one-year period beginning July 1, 1971.

Subsec. (b)(3). Pub. L. 94-488, § 6(a)(3), substituted reference to paragraph (1)(A)(ii) (in the case of an entitlement period beginning before Dec. 31, 1976) or paragraph (1)(B)(ii) (in the case of an entitlement period beginning on or after Jan. 1, 1977) for reference to paragraph (1)(B).

Subsecs. (b)(6), (7). Pub. L. 94-488, § 6(a)(4), added subsecs. (b)(6) and (7). Former subsecs. (b)(6) and (7) redesignated as (8) and (9), respectively.

Subsecs. (b)(8), (9). Pub. L. 94-488, § 6(a)(4), redesignated former subsecs. (b)(6) and (7) as as (8) and (9), respectively.

Subsec. (c). Pub. L. 94-488, § 6(c)(2)(C), added subsec. (c).

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488 set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1221, 1263 of this title; title 42 section 6723.

§ 1227. Entitlements of local governments

(a) Allocation among county areas

The amount to be allocated to the units of local government within a State for any entitlement period shall be allocated among the county areas located in that State so that each county area will receive an amount which bears the same ratio to the total amount to be allocated to the unit of local government within that State as—

(1) the population of that county area, multiplied by the general tax effort factor of that county area, multiplied by the relative income factor of that county area, bears to

(2) the sum of the products determined under paragraph (1) for all county areas within that State.

(b) Allocation to county governments, municipalities, townships, etc.

(1) County governments

The county government shall be allocated that portion of the amount allocated to the county area for the entitlement period under subsection (a) of this section which bears the same ratio to such amount as the adjusted

taxes of the county government bear to the adjusted taxes of the county government and all other units of local government located in the county area.

(2) Other units of local government

The amount remaining for allocation within a county area after the application of paragraph (1) shall be allocated among the units of local government (other than the county government and other than township governments) located in that county area so that each unit of local government will receive an amount which bears the same ratio to the total amount to be allocated to all such units as—

(A) the population of that local government, multiplied by the general tax effort factor of that local government, multiplied by the relative income factor of that local government, bears to

(B) the sum of the products determined under subparagraph (A) for all such units.

(3) Township governments

If the county area includes one or more township governments, then before applying paragraph (2)—

(A) there shall be set aside for allocation under subparagraph (B) to such township governments that portion of the amount allocated to the county area for the entitlement period which bears the same ratio to such amount as the sum of the adjusted taxes of all such township governments bears to the aggregate adjusted taxes of the county government, such township governments, and all other units of local government located in the county area, and

(B) that portion of each amount set aside under subparagraph (A) shall be allocated to each township government on the same basis as amounts are allocated to units of local government under paragraph (2).

If this paragraph applies with respect to any county area for any entitlement period, the remaining portion allocated under paragraph (2) to the units of local government located in the county area (other than the county government and the township governments) shall be appropriately reduced to reflect the amounts set aside under subparagraph (A).

(4) Indian tribes and Alaskan native villages

If within a county area there is an Indian tribe or Alaskan native village which has a recognized governing body which performs substantial governmental functions, then before applying paragraph (1) there shall be allocated to such tribe or village a portion of the amount allocated to the county area for the entitlement period which bears the same ratio to such amount as the population of that tribe or village within that county area bears to the population of that county area. If this paragraph applies with respect to any county area for any entitlement period, the amount to be allocated under paragraph (1) shall be appropriately reduced to reflect the amount allocated under the preceding sentence.

(5) Rule for small units of government

If the Secretary determines that in any county area the data available for any entitlement period are not adequate for the application of the formulas set forth in paragraphs (2) and (3)(B) with respect to units of local government (other than a county government) with a population below a number (not more than 500) prescribed for that county area by the Secretary, he may apply paragraph (2) or (3)(B) by allocating for such entitlement period to each such unit located in that county area an amount which bears the same ratio to the total amount to be allocated under paragraph (2) or (3)(B) for such entitlement period as the population of such unit bears to the population of all units of local government in that county area to which allocations are made under such paragraph. If the preceding sentence applies with respect to any county area, the total amount to be allocated under paragraph (2) or (3)(B) to other units of local government in that county area for the entitlement period shall be appropriately reduced to reflect the amounts allocated under the preceding sentence.

(6) Entitlement

(A) In general

Except as otherwise provided in this paragraph, the entitlement of any unit of local government for any entitlement period shall be the amount allocated to such unit under this subsection (after taking into account any applicable modification under subsection (c) of this section).

(B) Maximum and minimum per capita entitlement

Subject to the provisions of subparagraphs (C) and (D), the per capita amount allocated to any county area or any unit of local government (other than a county government) within a State under this section for any entitlement period shall not be less than 20 percent, nor more than 145 percent, of two-thirds of the amount allocated to the State under section 1225 of this title, divided by the population of that State.

(C) Limitation

The amount allocated to any unit of local government under this section for any entitlement period shall not exceed 50 percent of the sum of (i) such government's adjusted taxes, and (ii) the intergovernmental transfers of revenue to such government (other than transfers to such government under this subchapter).

(D) Entitlement less than $200, or governing body waives entitlement

If (but for this subparagraph) the entitlement of any unit of local government below the level of the county government—

(i) would be less than $200 for any entitlement period ($100 for an entitlement period of 6 months, $150 for an entitlement period of 9 months), or

(ii) is waived for any entitlement period by the governing body of such unit,

then the amount of such entitlement for such period shall (in lieu of being paid to

such unit) be added to, and shall become a part of, the entitlement for such period of the county government of the county area in which such unit is located. If the entitlement of an Indian tribe or Alaskan native village is waived for any entitlement period by the governing body of that tribe or village, then the amount of such entitlement for such period shall (in lieu of being paid to such tribe or village) be added to, and shall become a part of, the entitlement for such period of the county government of the county area in which such tribe or village is located.

(7) Adjustment of entitlement

(A) In general

In adjusting the allocation of any county area or unit of local government, the Secretary shall make any adjustment required under paragraph (6)(B) first, any adjustment required under paragraph (6)(C) next, any adjustment required under paragraph (6)(D) next, and any adjustment required under subsection (e) of this section last.

(B) Adjustment for application of maximum or minimum per capita entitlement

The Secretary shall adjust the allocations made under this section to county areas or to units of local governments in any State in order to bring those allocations into compliance with the provisions of paragraph (6)(B). In making such adjustments he shall make any necessary adjustments with respect to county areas before making any necessary adjustments with respect to units of local government.

(C) Adjustment for application of limitation

In any case in which the amount allocated to a unit of local government is reduced under paragraph (6)(C) by the Secretary, the amount of that reduction—

(i) in the case of a unit of local government (other than a county government), shall be added to and increase the allocation of the county government of the county area in which it is located, unless (on account of the application of paragraph (6)) that county government may not receive it, in which case the amount of the reduction shall be added to and increase the entitlement of the State government of the State in which that unit of local government is located; and

(ii) in the case of a county government, shall be added to and increase the entitlement of the State government of the State in which it is located.

(c) Special allocation rules

(1) Optional formula

A State may by law provide for the allocation of funds among county areas, or among units of local government (other than county governments), on the basis of the population multiplied by the general tax effort factors of such areas or units of local government, on the basis of the population multiplied by the relative income factors of such areas or units of local government, or on the basis of a combination of those two factors. Any State which provides by law for such a variation in the allocation formula provided by subsection (a) of this section, or by paragraphs (2) and (3) of subsection (b) of this section, shall notify the Secretary of such law not later than 30 days before the beginning of the first entitlement period to which such law is to apply. Any such law shall—

(A) provide for allocating 100 percent of the aggregate amount to be allocated under subsection (a) of this section; or under paragraphs (2) and (3) of subsection (b) of this section;

(B) apply uniformly throughout the State; and

(C) apply during the period beginning on the first day of of the first entitlement period to which it applies and ending on September 30, 1980.

(2) Certification

Paragraph (1) shall apply within a State only if the Secretary certifies that the State law complies with the requirements of such paragraph. The Secretary shall not certify any such law with respect to which he receives notification later than 30 days prior to the first entitlement period during which it is to apply.

(d) Governmental definitions and related rules

For purposes of this chapter—

(1) Units of local government

The term "unit of local government" means the government of a county, municipality, or township, which is a unit of general government below the State (determined on the basis of the same principles as are used by the Bureau of the Census for general statistical purposes). Such term also means, except for purposes of paragraphs (1), (2), (3), (5), (6)(C), and (6)(D) of subsection (b) of this section, and, except for purposes of subsection (c) of this section, the recognized governing body of an Indian tribe or Alaskan native village which performs substantial governmental functions. Such term also means (but only for purposes of subchapters II and III of this chapter) the office of the separate law enforcement officer to which subsection (e)(1) of this section applies.

(2) Certain areas treated as counties

In any State in which any unit of local government (other than a county government) constitutes the next level of government below the State government level, then, except as provided in the next sentence, the geographic area of such unit of government shall be treated as a county area (and such unit of government shall be treated as a county government) with respect to that portion of the State's geographic area. In any State in which any county area is not governed by a county government but contains two or more units of local government, such units shall not be treated as county governments and the geographic areas of such units shall not be treated as county areas.

(3) Townships

The term "township" includes equivalent subdivisions of government having different designations (such as "towns"), and shall be

determined on the basis of the same principles as are used by the Bureau of the Census for general statistical purposes.

(4) Units of local government located in larger entity

A unit of local government shall be treated as located in a larger entity if part or all of its geographic area is located in the larger entity.

(5) Only part of unit located in larger entity

If only part of a unit of local government is located in a larger entity, such part shall be treated for allocation purposes as a separate unit of local government, and all computations shall, except as otherwise provided in regulations, be made on the basis of the ratio which the estimated population of such part bears to the population of the entirety of such unit.

(6) Boundary changes, governmental reorganization, etc.

If, by reason of boundary line changes, by reason of State statutory or constitutional changes, by reason of annexations or other governmental reorganizations, or by reason of other circumstances, the application of any provision of this section to units of local government does not carry out the purposes of this subchapter, the application of such provision shall be made, under regulations prescribed by the Secretary, in a manner which is consistent with such purposes.

(e) Separate law enforcement officers

(1) Entitlement of separate law enforcement officers

The office of the separate law enforcement officer for any county area in the State of Louisiana, other than the parish of East Baton Rouge, shall be entitled to receive for each entitlement period beginning on or after January 1, 1977, an amount equal to 15 percent of the amount which would (but for the provisions of this subsection) be the entitlement of the government of such county area. The office of the separate law enforcement officer for the parish of East Baton Rouge shall be entitled to receive for each entitlement period beginning on or after January 1, 1977, an amount equal to 7.5 percent of the sum of the amounts which would (but for the provisions of this subsection) be the entitlements of the governments of Baton Rouge, Baker, and Zachary, Louisiana, for each such entitlement period.

(2) Reduction of entitlement of county government

The entitlement of the government of a county area for an entitlement period shall be reduced by an amount equal to one half of the entitlement for the separate law enforcement officer for such county area for such entitlement period. For the purpose of applying this paragraph to the parish of East Baton Rouge, Louisiana, the entitlements of the governments of Baton Rouge, Baker, and Zachary, Louisiana, for each entitlement period shall each be reduced by an amount equal to 3.75 percent of the amount which would (but for the provisions of this paragraph) be the entitlement of each such government.

(3) Reduction of entitlement of state government

The entitlement of the State government of Louisiana for an entitlement period shall be reduced by an amount equal to the sum of the reductions provided under paragraph (2) for governments of county areas in such State for such entitlement period. For purposes of this paragraph—

(A) the reductions provided under paragraph (2) for the governments of Baton Rouge, Baker, and Zachary, Louisiana, shall be considered as reductions of entitlements of governments of county areas, and

(B) the entitlement of the parish of Orleans for an entitlement period shall be considered to have been reduced by an amount equal to the additional amount provided for such parish for that entitlement period under paragraph (4).

(4) Entitlement of parish of Orleans

In the case of the parish of Orleans, Louisiana, paragraphs (1) and (2) shall not apply, and such parish shall be entitled to receive, for each entitlement period beginning after December 31, 1976, an additional amount equal to 7.5 percent of the amount which would otherwise be the entitlement of such parish.

(Pub. L. 92-512, title I, § 108, Oct. 20, 1972, 86 Stat. 924; Pub. L. 94-488, §§ 5(b)(5), (6), 6(b), (c)(1), (2)(A), (B), 10(b), Oct. 13, 1976, 90 Stat. 2343, 2345, 2346, 2356.)

REFERENCES IN TEXT

This chapter, referred to in subsec. (d), read in the original "this title" meaning title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92-512 to the Code, see Short Title note set out under section 1221 of this title and Tables volume.

Subchapter III of this chapter, referred to in subsec. (d)(1), read in the original "subtitle C" meaning subtitle C of title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 934, which enacted subchapter III (§ 1261 et seq.) of this chapter and sections 6017A and 6687 of Title 26, Internal Revenue Code.

AMENDMENTS

1976—Subsec. (b)(4). Pub. L. 94-488, § 6(b)(1), struck out provisions relating to the applicability of this paragraph where an entitlement is waived by an Indian tribe or an Alaskan native village.

Subsec. (b)(6)(D). Pub. L. 94-488, §§ 5(b)(5), 6(b)(2), inserted in cl. (i) ", $150 for any entitlement period of 9 months" following "6 months" and added in material following cl. (ii) provisions relating to a waiver of an entitlement by the governing body of an Indian tribe or an Alaskan native village.

Subsec. (b)(7)(A). Pub. L. 94-488, § 6(c)(2)(A), substituted "any adjustment required under paragraph (6)(D) next, and any adjustment required under subsection (e) of this section last" for "and any adjustment required under paragraph (6)(D) last".

Subsec. (c)(1)(C). Pub. L. 94-488, § 5(b)(6), substituted reference to September 30, 1980 for reference to December 31, 1976.

Subsec. (d)(1). Pub. L. 94-488, §§ 6(c)(2)(B), 10(b), substituted "municipality, or township, which is a unit of general government below the State" for "municipality, township, or other unit of local government below the State which is a unit of general government" and further defined "unit of local government", for purposes of subchapters II and III of this chapter, as the office of the separate law enforcement officer to which subsec. (e)(1) of this section applies.

Subsec. (e). Pub. L. 94-488, § 6(c)(1), added subsec. (e).

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1221, 1226, 1243 of this title; title 42 section 6723.

§ 1228. Definitions and special rules for application of allocation formulas

(a) In general

For purposes of this subchapter—

(1) Population

Population shall be determined on the same basis as resident population is determined by the Bureau of the Census for general statistical purposes.

(2) Urbanized population

Urbanized population means the population of any area consisting of a central city or cities of 50,000 or more inhabitants (and of the surrounding closely settled territory for such city or cities) which is treated as an urbanized area by the Bureau of the Census for general statistical purposes.

(3) Income

Income means total money income received from all sources, as determined by the Bureau of the Census for general statistical purposes.

(4) Personal income

Personal income means the income of individuals, as determined by the Department of Commerce for national income accounts purposes.

(5) Dates for determining allocations and entitlements

Except as provided in regulations, the determination of allocations and entitlements for any entitlement period shall be made as of the first day of the third month immediately preceding the beginning of such period.

(6) Intergovernmental transfers

The intergovernmental transfers of revenue to any government are the amounts of revenue received by that government from other governments as a share in financing (or as reimbursement for) the performance of governmental functions, as determined by the Bureau of the Census for general statistical purposes.

(7) Data used; uniformity of data

(A) General rule

Except as provided in subparagraph (B) or (C), the data used shall be the most recently available data provided by the Bureau of the Census or the Department of Commerce, as the case may be.

(B) Use of estimates, etc.

Where the Secretary determines that the data referred to in subparagraph (A) are not current enough or are not comprehensive enough to provide for equitable allocations, he may use such additional data (including data based on estimates) as may be provided for in regulations.

(C) Tax collections

Data with respect to tax collections for a period more recent than the most recent reporting year for an entitlement period (as defined in subsection (c)(2)(B) of this section) shall not be used in the determination of entitlements for such period.

(b) Income tax amount of States

For purposes of this subchapter—

(1) In general

The income tax amount of any State for any entitlement period is the income tax amount of such State as determined under paragraphs (2) and (3).

(2) Income tax amount

The income tax amount of any State for any entitlement period is 15 percent of the net amount collected from the State individual income tax of such State during 1972 or (if later) during the last calendar year ending before the beginning of such entitlement period.

(3) Ceiling and floor

The income tax amount of any State for any entitlement period—

(A) shall not exceed 6 percent, and

(B) shall not be less than 1 percent,

of the Federal individual income tax liabilities attributed to such State for taxable years ending during 1971 or (if later) during the last calendar year ending before the beginning of such entitlement period.

(4) State individual income tax

The individual income tax of any State is the tax imposed upon the income of individuals by such State and described as a State income tax under section 164(a)(3) of title 26.

(5) Federal individual income tax liabilities

Federal individual income tax liabilities attributed to any State for any period shall be determined on the same basis as such liabilities are determined for such period by the Internal Revenue Service for general statistical purposes.

(c) General tax effort of States

(1) In general

For purposes of this subchapter—

(A) General tax effort factor

The general tax effort factor of any State for any entitlement period is (i) the net amount collected from the State and local taxes of such State during the most recent reporting year, divided by (ii) the aggregate personal income (as defined in paragraph (4) of subsection (a) of this section) attributed to such State for the same period.

(B) General tax effort amount

The general tax effort amount of any State for any entitlement period is the amount determined by multiplying—

(i) the net amount collected from the State and local taxes of such State during the most recent reporting year, by

(ii) the general tax effort factor of that State.

(2) State and local taxes

(A) Taxes taken into account

The State and local taxes taken into account under paragraph (1) are the compulsory contributions exacted by the State (or by any unit of local government or other political subdivision of the State) for public purposes (other than employee and employer assessments and contributions to finance retirement and social insurance systems, and other than special assessments for capital outlay), as such contributions are determined by the Bureau of the Census for general statistical purposes.

(B) Most recent reporting year

The most recent reporting year with respect to any entitlement period consists of the years taken into account by the Bureau of the Census in its most recent general determination of State and local taxes made before the beginning of such period.

(d) General tax effort factor of county area

For purposes of this subchapter, the general tax effort factor of any county area for any entitlement period is—

(1) the adjusted taxes of the county government plus the adjusted taxes of each other unit of local government within that county area, divided by

(2) the aggregate income (as defined in paragraph (3) of subsection (a) of this section) attributed to that county area.

(e) General tax effort factor of unit of local government

For purposes of this subchapter—

(1) In general

The general tax effort factor of any unit of local government for any entitlement period is—

(A) the adjusted taxes of that unit of local government, divided by

(B) the aggregate income (as defined in paragraph (3) of subsection (a) of this section) attributed to that unit of local government.

(2) Adjusted taxes

(A) In general

The adjusted taxes of any unit of local government are—

(i) the compulsory contributions exacted by such government for public purposes (other than employee and employer assessments and contributions to finance retirement and social insurance systems, and other than special assessments for capital outlay), as such contributions are determined by the Bureau of the Census for general statistical purposes.

(ii) adjusted (under regulations prescribed by the Secretary) by excluding an amount equal to that portion of such compulsory contributions which is properly allocable to expenses for education.

(B) Certain sales taxes collected by counties

In any case where—

(i) a county government exacts sales taxes within the geographic area of a unit of local government and transfers part or all of such taxes to such unit without specifying the purposes for which such unit may spend the revenues, and

(ii) the Governor of the State notifies the Secretary that the requirements of this subparagraph have been met with respect to such taxes,

then the taxes so transferred shall be treated as the taxes of the unit of local government (and not the taxes of the county government).

(f) Relative income factor

For purposes of this subchapter, the relative income factor is a fraction—

(1) in the case of a State, the numerator of which is the per capita income of the United States and the denominator of which is the per capita income of that State;

(2) in the case of a county area, the numerator of which is the per capita income of the State in which it is located and the denominator of which is the per capita income of that county area; and

(3) in the case of a unit of local government, the numerator of which is the per capita income of the county area in which it is located and the denominator of which is the per capita income of the geographic area of that unit of local government.

For purposes of this subsection, per capita income shall be determined on the basis of income as defined in paragraph (3) of subsection (a) of this section.

(g) Allocation rules for five factor formula

For purposes of section 1225(b)(3) of this title—

(1) Allocation on basis of population

Any allocation among the States on the basis of population shall be made by allocating to each State an amount which bears the same ratio to the total amount to be allocated as the population of such State bears to the population of all the States.

(2) Allocation on basis of urbanized population

Any allocation among the States on the basis of urbanized population shall be made by allocating to each State an amount which bears the same ratio to the total amount to be allocated as the urbanized population of such State bears to the urbanized population of all the States.

(3) Allocation on basis of population inversely weighted for per capita income

Any allocation among the States on the basis of population inversely weighted for per capita income shall be made by allocating to each State an amount which bears the same ratio to the total amount to be allocated as—

(A) the population of such State, multiplied by a fraction the numerator of which is the per capita income of all the States and the denominator of which is the per capita income of such State, bears to

(B) the sum of the products determined under subparagraph (A) for all the States.

(4) Allocation on basis of income tax collections

Any location among the States on the basis of income tax collections shall be made by allocating to each State an amount which bears the same ratio to the total amount to be allocated as the income tax amount of such State bears to the sum of the income tax amounts of all the States.

(5) Allocation on basis of general tax effort

Any allocation among the States on the basis of general tax effort shall be made by allocating to each State an amount which bears the same ratio to the total amount to be allocated as the general tax effort amount of such State bears to the sum of the general tax effort amounts of all the States.

(Pub. 92–512, title I, § 109, Oct. 20, 1972, 86 Stat. 928; Pub. L. 94–488, § 6(d), Oct. 13, 1976, 90 Stat. 2346.)

AMENDMENTS

1976—Subsec. (a)(7). Pub. L. 94–488, § 6(d)(1), substituted in subpar. (A) "subparagraph (B) or (C)" for "subparagraph (B)" and added subpar. (C).

Subsec. (c)(2)(B). Pub. L. 94–488, § 6(d)(2), substituted "made before the beginning of such period" for "made before the close of such period".

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94–488 set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SUBCHAPTER II—ADMINISTRATIVE PROVISIONS

§ 1241. Report on use of funds; publication and public hearings

(a) Reports on use of funds

Each State government and unit of local government which receives funds under subchapter I of this chapter shall, after the close of each fiscal year, submit a report to the Secretary (which report shall be available to the public for inspection) setting forth the amounts and purposes for which funds received under subchapter I of this chapter have been appropriated, spent, or obligated during such period and showing the relationship of those funds to the relevant functional items in the government's budget. Such report shall identify differences between the actual use of funds received and the proposed use of such funds. Such reports shall be in such form and detail and shall be submitted at such time as the Secretary may prescribe.

(b) Public hearings required

(1) Hearing on proposed use

Not less than 7 calendar days before its budget is presented to the governmental body responsible for enacting the budget, each State government or unit of local government which expends funds received under subchapter I of this chapter in any fiscal period, the budget for which is to be enacted on or after January 1, 1977, shall, after adequate public notice, have at least one public hearing at which citizens shall have the opportunity to provide written and oral comment on the possible uses of such funds before the governmental authority responsible for presenting the proposed budget to such body.

(2) Budget hearing

Each State government or unit of local government which expends fund received under subchapter I of this chapter in any fiscal period, the budget for which is to be enacted on or after January 1, 1977, shall have at least one public hearing on the proposed use of such funds in relation to its entire budget. At such hearing, citizens shall have the opportunity to provide written and oral comment to the body responsible for enacting the budget, and to ask questions concerning the entire budget and the relation thereto of funds made available under subchapter I of this chapter. Such hearing shall be at a place and time that permits and encourages public attendance and participation.

(3) Waiver

The provisions of paragraph (1) may be waived in whole or in part in accordance with regulations of the Secretary if the cost of such a requirement would be unreasonably burdensome in relation to the entitlement of such State government or unit of local government to funds made available under subchapter I of this chapter. The provisions of paragraph (2) may be waived in whole or in part in accordance with regulations of the Secretary if the budget processes required under applicable State or local laws or charter provisions assure the opportunity for public attendance and participation contemplated by the provisions of this subsection and a portion of such process includes a hearing on the proposed use of funds made available under subchapter I of this chapter in relation to its entire budget.

(c) Notification and publicity of public hearings; access to budget summary and proposed use of funds

(1) In general

Each State government and unit of local government which expends funds received under subchapter I of this chapter in any fiscal period, the budget for which is to be enacted on or after January 1, 1977, shall—

(A) at least 10 days prior to the public hearing required by subsection (b)(2) of this section—

(i) publish, in at least one newspaper of general circulation, the proposed uses of funds made available under subchapter I of this chapter together with a summary of its proposed budget and a notice of the time and place of such public hearing; and

(ii) make available for inspection by the public at the principal office of such State government or unit of local government a statement of the proposed use of funds, together with a summary of its proposed budget; and

(B) within 30 days after adoption of its budget as provided for under State or local law—

(i) make a summary of the adopted budget, including the proposed use of funds made available under subchapter I of this chapter, available for inspection by

the public at the principal office of such State government or unit of local government; and

(ii) publish in at least one newspaper of general circulation a notice of the availability for inspection of the information referred to in clause (i).

(2) Waiver

The provisions of paragraph (1) may be waived, in whole or in part, with respect to publication of the proposed use of funds and the summaries, in accordance with regulations of the Secretary, where the cost of such publication would be unreasonably burdensome in relation to the entitlement of such State government or unit of local government to funds made available under subchapter I of this chapter, or where such publication is otherwise impractical or infeasible. In addition, the 10-day provisions of paragraph (1)(A) may be modified to the maximum extent necessary to comply with applicable State and local law if the Secretary is satisfied that the citizens of such State or local government will receive adequate notification of the proposed use of funds consistent with the intent of this section.

(d) Report submitted to the Governor

The Secretary shall furnish to the Governor of the State in which any unit of local government which receives funds under subchapter I of this chapter is located, a copy of each report filed with the Secretary as required under subsection (a) of this section, in such manner and form as the Secretary may prescribe by regulation.

(e) Budgets

The Secretary shall promulgate regulations for the application of this section to circumstances under which the State government or unit of local government does not adopt a budget.

(f) Report of the Secretary

The Secretary shall include with the report required under section 1224(a)(2) of this title a report to the Congress on the implementation and administration of this chapter during the preceding fiscal year. Such report shall include, but not be limited to, a comprehensive and detailed analysis of—

(1) the measures taken to comply with section 1242 of this title, including a description of the nature and extent of any noncompliance and the status of all pending complaints;

(2) the extent to which recipient jurisdictions have complied with section 1243 of this title, including a description of the nature and extent of any noncompliance and of measures taken to ensure the independence of audits conducted pursuant to subsection (c) of such section;

(3) the manner in which funds distributed under subchapter I of this chapter have been distributed in recipient jurisdictions; and

(4) any significant problems arising in the administration of this chapter and the proposals to remedy such problems through appropriate legislation.

(g) Participation by senior citizens

In conducting any hearing required under this section, or under its own budget processes, a State or unit of local government shall endeavor to provide senior citizens and their organizations with an opportunity to be heard prior to the final allocation of any funds provided under this chapter pursuant to such a hearing.

(Pub. L. 92-512, title I, § 121, Oct. 20, 1972, 86 Stat. 931; Pub. L. 94-488, § 7(a), Oct. 13, 1976, 90 Stat. 2347.)

REFERENCES IN TEXT

This chapter, referred to in subsec. (f), read in the original "this Act" and "the Act", respectively, and in subsec. (g) read "the Act", meaning Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which enacted this chapter and sections 6017A, 6361 to 6365, and 6687 of Title 26, Internal Revenue Code, and section 1320b of Title 42, The Public Health and Welfare, amended sections 6405 and 7463 of Title 26 and sections 303, 603, 1203, 1353, and 1383 of Title 42, and enacted provisions set out as notes under 6361 of Title 26. For complete classification of this Act to the Code, see Tables volume.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-488, among other changes, substituted reference to after the close of each fiscal year for reference to after the close of each entitlement period and added provision that the report shall be available for public inspection and provision that the report shall identify differences between the actual use of funds received and the proposed use of such funds.

Subsec. (b). Pub. L. 94-488 substituted provisions requiring public notice of a public hearing at which citizens may comment on the possible uses of funds each State government received under subchapter I of this chapter for provisions requiring a report to be submitted setting forth the amount and purposes for which each State government and unit of local government plans to spend or obligate the funds which it expects to receive for the entitlement period beginning on or after Jan. 1, 1973.

Subsec. (c). Pub. L. 94-488, among other changes, added requirement that publication of the proposed uses of funds shall be accomplished at least 10 days prior to the public hearing and requirement that within 30 days after adoption of its budget, the State government or unit of local government shall make a summary of its proposed use of funds made available under subchapter I of this chapter, and make it available for public inspection.

Subsecs. (d) to (g). Pub. L. 94-488 added subsecs. (d) to (g).

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1243 of this title.

§ 1242. Nondiscrimination provisions

(a) Prohibition

(1) In general

No person in the United States shall, on the ground of race, color, national origin, or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity of a State government or unit of local government,

which government or unit receives funds made available under subchapter I of this chapter. Any prohibition against discrimination on the basis of age under the Age Discrimination Act of 1975 [42 U.S.C. 6101 et seq.] or with respect to an otherwise qualified handicapped individual as provided in section 794 of title 29 shall also apply to any such program or activity. Any prohibition against discrimination on the basis of religion, or any exemption from such prohibition, as provided in the Civil Rights Act of 1964 [42 U.S.C. 2000a et seq.] or title VIII of the Act of April 11, 1968, hereafter referred to as Civil Rights Act of 1968 [42 U.S.C. 3601 et seq.], shall also apply to any such program or activity.

(2) Exceptions

(A) Funding

The provisions of paragraph (1) of this subsection shall not apply where any State government or unit of local government demonstrates, by clear and convincing evidence, that the program or activity with respect to which the allegation of discrimination has been made is not funded in whole or in part with funds made available under subchapter I of this chapter.

(B) Construction projects in progress

The provisions of paragraph (1), relating to discrimination on the basis of handicapped status, shall not apply with respect to construction projects commenced prior to January 1, 1977.

(b) Determination by the Secretary

(1) Notice of noncompliance

Within 10 days after the Secretary has received a holding described in subsection (c)(1) of this section or has made a finding described in subsection (c)(4) of this section, with respect to a State government or a unit of local government, he shall send a notice of noncompliance to such government setting forth the basis of such holding or finding.

(2) Procedure before Secretary; suspension of payment of revenue sharing funds

Within 30 days after a notice of noncompliance has been sent to a State government or a unit of local government in accordance with paragraph (1), such government may informally present evidence to the Secretary regarding the issues of—

(A) (except in the case of a holding described in subsection (c)(1) of this section) whether there has been exclusion, denial, or discrimination on account of race, color, national origin, or sex, or a violation of any prohibition against discrimination on the basis of age under the Age Discrimination Act of 1975 [42 U.S.C. 6101 et seq.], or with respect to an "otherwise qualified handicapped individual", as provided in section 794 of title 29, or a violation of any prohibition against discrimination on the basis of religion as provided in the Civil Rights Act of 1964 [42 U.S.C. 2000a et seq.] or title VIII of the Civil Rights Act of 1968 [42 U.S.C. 3601 et seq.], and

(B) whether the program or activity in connection with which such exclusion, denial, discrimination, or violation is charged has been funded in whole or in part with funds made available under subchapter I of this chapter.

Before the end of such 30-day period, unless a compliance agreement is entered into with such government, the Secretary shall issue a determination as to whether such government failed to comply with subsection (a) of this section. If the Secretary determines that such government has failed to comply with subsection (a) of this section, the Secretary shall suspend the payment of funds under subchapter I of this chapter to such government unless such government within the 10 day period following such determination enters into a compliance agreement or requests a hearing with respect to such determination.

(3) Hearings before administrative law judge; suspension or termination of payment of revenue sharing funds

(A) Hearings requested by a State government or a unit of local government pursuant to paragraph (2) shall begin before an administrative law judge within 30 days after the Secretary receives the request for the hearing.

(B) Within 30 days after the beginning of the hearing provided under subparagraph (A), the administrative law judge conducting the hearing shall, on the record then before him, issue a preliminary finding (which shall be consistent with subsection (c)(2) of this section) as to whether such government has failed to comply with subsection (a) of this section. If the administrative law judge issues a preliminary finding that such government is not likely to prevail, on the basis of the evidence presented, in demonstrating compliance with subsection (a) of this section, then the Secretary shall suspend the payment of funds under subchapter I of this chapter to such government. No such preliminary finding shall be issued in any case where a determination has previously been issued under subparagraph (C).

(C) If, after the completion of such hearing, the administrative law judge issues a determination (consistently with subsection (c)(2) of this section) that such government has failed to comply with subsection (a) of this section, then, unless such government enters into a compliance agreement before the 31st day after such issuance, the Secretary, subject to the provisions of subparagraph (D), shall suspend the payment of funds under subchapter I of this chapter to such government; if a suspension in accordance with subparagraph (B) is still in effect, then, subject to the provisions of subparagraph (D), that suspension is to be continued.

(D) In the event of a determination described in subparagraph (C), the administrative law judge may, in his discretion, order the termination of payment of funds under subchapter I of this chapter to such government or unit.

(E) If, after the completion of such hearing, the administrative law judge issues a determination (consistently with subsection (c)(2) of this section) that there has not been a failure to comply with subsection (a) of this section,

and a suspension is in effect in accordance with subparagraph (B), such suspension shall be promptly discontinued.

(c) Holding by court or governmental agency; finding by Secretary

(1) Description

A holding is described in this paragraph if it is a holding by a Federal Court, a State Court, or a Federal administrative law judge, with respect to a State government or a unit of local government which expends funds received under subchapter I of this chapter that such government has, in the case of a person in the United States, excluded such person from participation in, denied such person the benefits of, or subjected such person to discrimination under any program or activity on the ground of race, color, national origin, or sex, or violated any prohibition against discrimination (A) on the basis of age under the Age Discrimination Act of 1975 [42 U.S.C. 6101 et seq.] or (B) with respect to an "otherwise qualified handicapped individual", as provided in section 794 of title 29 or (C) on the basis of religion as provided in the Civil Rights Act of 1964 [42 U.S.C. 2000a et seq.] or title VIII of the Civil Rights Act of 1968 [42 U.S.C. 3601 et seq.] in connection with any such program or activity.

(2) Effect on proceedings or hearing

If there has been a holding described in paragraph (1) with respect to a State government or a unit of local government, then, in the case of proceedings by the Secretary pursuant to subsection (b)(2) of this section or a hearing pursuant to subsection (b)(3) of this section with respect to such government, such proceedings or such hearing shall relate only to the question of whether the program or activity in which the exclusion, denial, discrimination, or violation occurred is funded in whole or in part with funds made available under subchapter I of this chapter. In such proceedings or hearing, the holding described in paragraph (1), to the effect that there has been exclusion, denial, or discrimination on account of race, color, national origin, or sex, or a violation of any prohibition against discrimination (A) on the basis of age effected by the Age Discrimination Act of 1975 [42 U.S.C. 6101 et seq.], (B) with respect to an "otherwise qualified handicapped individual", as provided in section 794 of title 29, (C) on the basis of religion as provided in the Civil Rights Act of 1964 [42 U.S.C. 2000a et seq.] or title VIII of the Civil Rights Act of 1968 [42 U.S.C. 3601 et seq.], shall be treated as conclusive.

(3) Effect of reversal

If a holding described in paragraph (1) is reversed by an appellate tribunal, then proceedings under subsection (b) of this section which are dependent upon such holding shall be discontinued; any suspension or termination of payments resulting from such proceedings shall also be discontinued.

(4) Finding by Secretary

A finding is described in this paragraph if it is a finding by the Secretary with respect to a complaint referred to in section 1244(d) of this title, a determination by a State or local administrative agency, or other information (pursuant to procedures provided in regulations prescribed by the Secretary) that it is more likely than not that a State government or unit of local government has failed to comply with subsection (a) of this section.

(d) Compliance agreement

For purposes of this section and section 1244 of this title, a compliance agreement is an agreement between—

(1) the governmental office or agency responsible for prosecuting the claim or complaint which is the basis of the holding described in subsection (c)(1) of this section and the chief executive officer of the State government or the unit of local government that has failed to comply with subsection (a) of this section, if such agreement is approved by the Secretary, or

(2) the Secretary and such chief executive officer, setting forth the terms and conditions with which such government or unit has agreed to comply that would satisfy the obligations of such government under subsection (a) of this section. Such agreement shall cover all the matters which had been determined or would constitute failures to comply with subsection (a) of this section, and may consist of a series of agreements which, in the aggregate, dispose of all such matters. Within 15 days after the execution of such agreement (or, in the case of an agreement under paragraph (1), the approval of such agreement by the Secretary, if later), the Secretary shall send a copy of such agreement to each person who has filed a complaint referred to in section 1244(d) of this title with respect to such failure to comply with subsection (a) of this section, or, in the case of an agreement under paragraph (1), to each person who has filed a complaint with the governmental office or agency (described in such paragraph) with respect to such failure to comply with subsection (a) of this section.

(e) Resumption of suspended payments

If payment to a State government or a unit of local government of funds made available under subchapter I of this chapter has been suspended under subsection (b)(2) or (b)(3) of this section, payment of such funds shall be resumed only if—

(1) such government enters into a compliance agreement (but only at the times and under the circumstances set forth in such agreement, or, in the case of any agreement under subsection (d)(1) of this section, only at the times and under the circumstances set forth in the Secretary's approval of such agreement);

(2) such government complies fully with the holding of a Federal or State court, or Federal administrative law judge, if that holding covers all the matters raised by the Secretary in the notice pursuant to subsection (b)(1) of this section, or if such government is found to be in compliance with subsection (a) of this section, by such court or Federal administrative law judge;

(3) in the case of a hearing before an administrative law judge under subsection (b)(3)

of this section, the judge determines that such government is in compliance with subsection (a) of this section; or

(4) the provisions of subsection (c)(3) of this section (relating to reversal of holding of discrimination) require such suspension of payment to be discontinued.

For purposes of this section, compliance by a government may include the satisfying of a requirement of the payment of restitution to persons injured by the failure of such government to comply with subsection (a) of this section.

(f) Resumption of terminated payments

If payment to a State government or unit of local government of funds made available under subchapter I of this chapter has been terminated under subsection (b)(3)(D) of this section, payment of such funds shall be resumed only if the determination resulting in such termination is reversed by an appellate tribunal.

(g) Authority of Attorney General

Whenever the Attorney General has reason to believe that a State government or a unit of local government has engaged or is engaging in a pattern or practice in violation of the provisions of this section, the Attorney General may bring a civil action in an appropriate United States district court. Such court may grant as relief any temporary restraining order, preliminary or permanent injunction, or other order, as necessary or appropriate to insure the full enjoyment of the rights described in this section, including the suspension, termination, or repayment of funds made available under subchapter I of this chapter, or placing any further payments under subchapter I of this chapter in escrow pending the outcome of the litigation.

(h) Agreements between agencies

The Secretary shall endeavor to enter into agreements with State agencies and with other Federal agencies authorizing such agencies to investigate noncompliance with subsection (a) of this section. The agreements shall describe the cooperative efforts to be undertaken (including the sharing of civil rights enforcement personnel and resources) to secure compliance with this section, and shall provide for the immediate notification of the Secretary of any actions instituted by such agencies against a State government or a unit of local government alleging a violation of any Federal civil rights statute or regulations issued thereunder.

(Pub. L. 92-512, title I, § 122, Oct. 20, 1972, 86 Stat. 932; Pub. L. 94-488, § 8(a), Oct. 13, 1976, 90 Stat. 2350.)

REFERENCES IN TEXT

The Age Discrimination Act of 1975, referred to in subsecs. (a)(1), (b)(2)(A), (c)(1), (2), is Pub. L. 94-135, title III, Nov. 28, 1975, 89 Stat. 728, which is classified generally to chapter 76 (§ 6101 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 6101 of Title 42 and Tables volume.

The Civil Rights Act of 1964, referred to in subsec. (c)(2), is Pub. L. 88-352, July 2, 1964, 78 Stat. 241, as amended, which is classified principally to subchapters II to IX (§ 2000a et seq.) of chapter 21 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 2000a of Title 42 and Tables volume.

Title VIII of the Civil Rights Act of 1968, referred to in subsecs. (a)(1), (b)(2)(A), (c)(1), (2), is Pub. L. 90-284, title VIII, Apr. 11, 1968, 82 Stat. 81, which is classified principally to subchapter I of chapter 45 (§ 3601 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Tables volume.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-488 designated existing provisions as par. (1), and as so designated, added provisions prohibiting discrimination against the aged, handicapped, or on the basis of religion with respect to programs and activities of State governments and units of local governments under subchapter I of this chapter, and added par. (2).

Subsec. (b). Pub. L. 94-488 designated existing provisions as par. (1), and as so designated, struck out provision that if within a reasonable time the Governor fails or refuses to secure compliance, the Secretary is authorized to refer the matter to the Attorney General, exercise powers and functions provided by the Civil Rights Act, or take such action as may be provided by law, and added pars. (2) and (3).

Subsec. (c). Pub. L. 94-488 added subsec. (c). Former subsec. (c) redesignated (g).

Subsecs. (d) to (f). Pub. L. 94-488 added subsecs. (d) to (f).

Subsec. (g). Pub. L. 94-488 redesignated former subsec. (c) as (g), and as so redesignated, substituted provision that such court may grant as relief any temporary restraining order, preliminary or permanent injunction, or other order including the suspension, termination, or repayment of funds, or placing any further payments in escrow pending the outcome of the litigation for provisions that the court may grant such relief as may be appropriate, including injunctive relief.

Subsec. (h). Pub. L. 94-488 added subsec. (h).

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1241, 1244, 1263 of this title.

§ 1243. Miscellaneous provisions

(a) Assurance to the Secretary

In order to qualify for any payment under subchapter I of this chapter for any entitlement period beginning on or after January 1, 1973, a State government or unit of local government must establish (in accordance with regulations prescribed by the Secretary, and, with respect to a unit of local government, after an opportunity for review and comment by the Governor of the State in which such unit is located) to the satisfaction of the Secretary that—

(1) it will establish a trust fund in which it will deposit all payments it receives under subchapter I of this chapter,

(2) it will use amounts in such trust fund (including any interest earned thereon while in such trust fund) during such reasonable period or periods as may be provided in such regulations;

(3) Repealed. Pub. L. 94-488, § 3(b), Oct. 13, 1976, 90 Stat. 2341

(4) it will provide for the expenditure of amounts received under subchapter I of this chapter only in accordance with the laws and procedures applicable to the expenditure of its own revenues;

(5) it will—

(A) use fiscal, accounting, and audit procedures which conform to guidelines established therefor by the Secretary (after consultation with the Comptroller General of the United States).

(B) provide to the Secretary (and to the Comptroller General of the United States), on reasonable notice, access to, and the right to examine, such books, documents, papers, or records as the Secretary may reasonably require for purposes of reviewing compliance with this chapter (or, in the case of the Comptroller General, as the Comptroller General may reasonably require for purposes of reviewing compliance and operations under subsection (c)(2) of this section), and

(C) make such annual and interim reports (other than reports required by section 1241 of this title) to the Secretary as he may reasonably require;

(6) all laborers and mechanics employed by contractors or subcontractors in the performance of work on any construction project, 25 percent or more of the costs of which project are paid out of its trust fund established under paragraph (1), will be paid wages at rates not less than those prevailing on similar construction in the locality as determined by the Secretary of Labor in accordance with the Davis-Bacon Act, as amended (40 U.S.C. 276a—276a-5), and that with respect to the labor standards specified in this paragraph the Secretary of Labor shall act in accordance with Reorganization Plan Numbered 14 of 1950 (15 F.R. 3176; 64 Stat. 1267) and section 276c of title 40;

(7) individuals employed by it whose wages are paid in whole or in part out of its trust fund established under paragraph (1) will be paid wages which are not lower than the prevailing rates of pay for persons employed in similar public occupations by the same employer; and

(8) in the case of a unit of local government as defined in the second sentence of section 1227(d)(1) of this title (relating to governments of Indian tribes and Alaskan native villages), it will expend funds received by it under subchapter I of this chapter for the benefit of members of the tribe or village residing in the county area from the allocation of which funds are allocated to it under section 1227(b)(4) of this title.

Paragraph (7) shall apply with respect to employees in any category only if 25 percent or more of the wages of all employees of the State government or unit of local government in such category are paid from the trust fund established by it under paragraph (1).

(b) Withholding of payments

If the Secretary determines that a State government or unit of local government has failed to comply substantially with any provision of subsection (a) of this section or any regulations prescribed thereunder, after giving reasonable notice and opportunity for a hearing to the Governor of the State or the chief executive officer of the unit of local government, he shall notify the State government or unit of local government that if it fails to take corrective action within 60 days from the date of receipt of such notification further payments to it will be withheld for the remainder of the entitlement period and for any subsequent entitlement period until such time as the Secretary is satisfied that appropriate corrective action has been taken and that there will no longer be any failure to comply. Until he is satisfied, the Secretary shall make no further payments of such amounts.

(c) Accounting, auditing, and evaluation

(1) Independent audits

Each State government and unit of local government which expects to receive funds under subchapter I of this chapter, for any entitlement period beginning on or after January 1, 1977 (other than a government to which an election under paragraph (2) applies with respect to such entitlement period), shall have an independent audit of its financial statements conducted for the purpose of determining compliance with this chapter, in accordance with generally accepted auditing standards, not less often than once every 3 years.

(2) Election

Paragraph (1) shall not apply to any State or unit of local government whose financial statements are audited by independent auditors under State or local law not less often than every 3 years, if (A) such government makes an election under this paragraph that the provisions of paragraph (1) shall not apply, and (B) such government certifies that such audits under State or local law will be conducted in accordance with generally accepted auditing standards. Such election shall include a brief description of the auditing standards to be applied. Such election shall apply to audits of funds received under subchapter I of this chapter for such entitlement periods as are specified in such election and as to which such State or local law auditing provisions are applicable.

(3) Series of audits

If a series of audits conducted over a period not exceeding 3 fiscal years covers, in the aggregate, all of the funds of accounts in the financial activity of such a government, then such series of audits shall be treated as a single audit for purposes of paragraph (1) and paragraph (2).

(4) Entitlements under $25,000

(A) The requirements of paragraph (1) shall not apply to a State government or unit of local government for any fiscal period in which such government receives less than $25,000 of funds made available under subchapter I of this chapter, unless subparagraph (B) applies for such fiscal period.

(B) In the case of a fiscal period which is described in subparagraph (A), if State or local law requires an audit of such government's financial statements, then the con-

ducting of such audit shall constitute compliance with the requirements of paragraph (1).

(5) Waiver

The Secretary may waive the requirements of paragraph (1) or paragraph (2), in whole or in part, with respect to any State government or unit of local government for any fiscal period as to which he finds (in accordance with regulations prescribed by the Secretary) (A) that the financial accounts of such governments for such period are not auditable, and (B) that such government demonstrates substantial progress toward making such financial accounts auditable.

(6) Coordination with other federally required audits

An audit of the financial statements of a State government or unit of local government for a fiscal period, conducted in accordance with the provisions of any Federal law other than this chapter, shall be accepted as an audit which satisfies the requirements of paragraph (1) with respect to the fiscal period for which such audit is conducted, if such audit substantially complies with the requirements for audits conducted under paragraph (1).

(7) Audit opinions

Any opinions rendered with respect to audits made pursuant to this subsection shall be provided to the Secretary, in such form and at such times as he may require.

(8) Comptroller General shall review compliance

The Comptroller General of the United States shall make such reviews of the work as done by the Secretary, the State governments and the units of local government as may be necessary for the Congress to evaluate compliance and operations under this chapter.

(9) Comptroller General shall review compliance

The Comptroller General of the United States shall make such reviews of the work as done by the Secretary, the State governments, and the units of local government as may be necessary for the Congress to evaluate compliance and operations under this chapter.

(d) Prohibition of use for lobbying purposes

No State government or unit of local government may use any part of the funds it receives under subchapter I of this chapter for the purpose of lobbying or other activities intended to influence any legislation regarding the provisions of this chapter. For the purpose of this subsection, dues paid to National or State associations shall be deemed not to have been paid from funds received under subchapter I of this chapter.

(Pub. L. 92–512, title I, § 123, Oct. 20, 1972, 86 Stat. 932; Pub. L. 94–488, §§ 3(b), 9, 12, Oct. 13, 1976, 90 Stat. 2341, 2354, 2357.)

REFERENCES IN TEXT

This chapter, referred to in subsecs. (a)(5)(B), (C)(1), (6), (8), (9), read in the original "this title" meaning title I of Pub. L. 92–512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92–512 to the Code, see Short Title note set out under section 1221 of this title and Tables volume.

The Davis-Bacon Act, as amended, referred to in subsec. (a)(6), is act Mar. 3, 1931, ch. 411, 46 Stat. 1494, as amended, which is classified generally to sections 276a to 276a–5 of Title 40, Public Buildings, Property, and Works. For complete classification of this Act to the Code, see Short Title note set out under section 276a of Title 40 and Tables volume.

Reorganization Plan Numbered 14 of 1950, referred to in subsec. (a)(6), is Reorg. Plan No. 14 of 1950, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267, which set out in the Appendix to Title 5, Government Organization and Employees.

This chapter, referred to in subsec. (d), read in the original "this Act", meaning Pub. L. 92–512, Oct. 20, 1972, 86 Stat. 919, which enacted this chapter and sections 6017A, 6361 to 6365, and 6687 of Title 26, Internal Revenue Code, and section 1320b of Title 42, The Public Health and Welfare, amended sections 6405 and 7463 of Title 26, and sections 303, 603, 1203, 1353, and 1383 of Title 42, and enacted provisions set out as notes under 6361 of Title 26. For complete classification of this Act to the Code, see Tables volume.

CODIFICATION

Section 9 of Pub. L. 94–488 renumbered subsec. (c)(2) as (9) and enacted subsec. (c)(8) identical to renumbered (c)(9).

In the original subsec. (d) read (e) but was changed to (d) for purposes of codification.

AMENDMENTS

1976—Subsec. (a)(3). Pub. L. 94–488, § 3(b), struck out subsec. (a)(3) which related to assurances by units of local government that they will use amounts in trust funds only for priority expenditures and to penalties for violation of such assurances.

Subsec. (c)(1). Pub. L. 94–488, § 9(2), substituted requirement that each State government and unit of local government in order to receive funds under subchapter I of this chapter shall have an independent audit conducted of its financial statements for requirement that the Secretary shall provide for such accounting and auditing procedures, evaluations, and reviews as may be necessary to insure compliance with this chapter.

Subsec. (c)(2). Pub. L. 94–488, § 9(2), added subsec. (c)(2). Former subsec. (c)(2) redesignated (c)(9).

Subsecs. (c)(3) to (8). Pub. L. 94–488, § 9(2), added subsecs. (c)(3) to (8).

Subsec. (c)(9). Pub. L. 94–488, § 9(1), redesignated former subsec. (c)(2) as (c)(9).

Subsec. (d). Pub. L. 94–488, § 12, added subsec. (d).

APPLICABILITY OF BUDGET ACT

Section 10(a) of Pub. L. 94–488 provided that: "In accordance with section 401(d)(2) of the Congressional Budget Act of 1974 (31 U.S.C. 1351(d)(2); 88 Stat. 297, 318) subsections (a) and (b) of section 401 of such Act [section 1351(a) and (b) of this title] shall not apply to this Act."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1241, 1263 of this title.

§ 1244. Private civil actions

(a) Standing

Whenever a State government or a unit of local government, or any officer or employee thereof acting in an official capacity, has engaged or is engaging in any act or practice prohibited by this chapter, upon exhaustion of administrative remedies, a civil action may be instituted by the person aggrieved in an appropriate United States district court or in a State court of general jurisdiction.

(b) Relief

The court may grant as relief to the plaintiff any temporary restraining order, preliminary or permanent injunction or other order, including the suspension, termination, or repayment of funds, or placing any further payments under this chapter in escrow pending the outcome of the litigation.

(c) Intervention by Attorney General

In any action instituted under this section to enforce compliance with section 1242(a) of this title, the Attorney General, or a specially designated assistant for or in the name of the United States, may intervene upon timely application if he certifies that the action is of general public importance. In such action the United States shall be entitled to the same relief as if it had instituted the action.

(d) Exhaustion of administrative remedies

As used in this section, administrative remedies shall be deemed to be exhausted upon the expiration of 90 days after the date the administrative complaints were filed with the Secretary or with an Agency with which the Secretary has an agreement under section 1242(h) of this title if, within such period, the Secretary or such Agency—

(1) issues a determination that such Government under unit has not failed to comply with this chapter; or

(2) fails to issue a determination on such complaint.

(e) Attorney fees

In any action under this section to enforce section 1242(a) of this title, the court, in its discretion, may allow to the prevailing party, other than the United States, reasonable attorney fees, and the United States shall be liable for fees and costs the same as a private person.

(Pub. L. 92-512, title I, § 124, as added Pub. L. 94-488, § 7(b), Oct. 13, 1976, 90 Stat. 2349.)

REFERENCES IN TEXT

This chapter, referred to in subsecs. (a) and (d)(1), read in the original "this Act", meaning Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which enacted this chapter and sections 6017A, 6361 to 6365, and 6687 of Title 26, Internal Revenue Code, and section 1320b of Title 42, The Public Health and Welfare, amended sections 6405 and 7463 of Title 26, and sections 303, 603, 1203, 1353, and 1383 of Title 42, and enacted provisions set out as notes under 6361 of Title 26. For complete classification of this Act to the Code, see Tables volume.

This chapter, referred to in subsec. (b), read in the original "this title" meaning Title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92-512 to the Code, see Short Title note set out under section 1221 of this title and Tables volume.

EFFECTIVE DATE

Section applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SECTION REFERRED TO IN OTHER SECTION

This section is referred to in section 1242 of this title.

§ 1245. Investigations and compliance reviews; regulations

By March 31, 1977, the Secretary shall promulgate regulations establishing—

(1) reasonable and specific time limits (in no event to exceed 90 days) for the Secretary to conduct an investigation and make a finding after receiving a complaint (described in section 1244(d) of this title, a determination by a State or local administrative agency, or other information relating to the possible violation of the provisions of this chapter;

(2) reasonable and specific time limits for the Secretary to conduct audits and reviews (including investigations of allegations) relating to possible violations of the provisions of this chapter.

The regulations promulgated pursuant to paragraphs (1) and (2) shall also establish reasonable and specific time limits for the Secretary to advise any complainant of the status of his investigation, audit, or review of any allegation of violation of section 1242(a) of this title or any other provision of this chapter.

(Pub. L. 92-512, title I, § 125, as added Pub. L. 94-488, § 7(b), Oct. 13, 1976, 90 Stat. 2350.)

REFERENCES IN TEXT

This chapter, referred to in text, read in the original "this Act", meaning Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which enacted this chapter and sections 6017A, 6361 to 6365, and 6687 of Title 26, Internal Revenue Code, and section 1320b of Title 42, The Public Health and Welfare, amended sections 6405 and 7463 of Title 26, and sections 303, 603, 1203, 1353, and 1383 of Title 42, and enacted provisions set out as notes under 6361 of Title 26. For complete classification of this Act to the Code, see Tables volume.

SUBCHAPTER III—GENERAL PROVISIONS

§ 1261. Definitions and special rules

(a) Secretary

For purposes of this chapter, the term "Secretary" means the Secretary of the Treasury or his delegate. The term "Secretary of the Treasury" means the Secretary of the Treasury personally, not including any delegate.

(b) Entitlement period

For purposes of this chapter, the term "entitlement period" means—

(1) The period beginning January 1, 1972, and ending June 30, 1972.

(2) The period beginning July 1, 1972, and ending December 31, 1972.

(3) The period beginning January 1, 1973, and ending June 30, 1973.

(4) The one-year periods beginning on July 1 of 1973, 1974, and 1975.

(5) The period beginning July 1, 1976, and ending December 31, 1976.

(6) The period beginning January 1, 1977, and ending September 30, 1977.

(7) The one-year periods beginning October 1 of 1977, 1978, and 1979.

(c) District of Columbia

For purposes of this chapter, the District of Columbia shall be treated both—

(1) as a State (and any reference to the Governor of a State shall, in the case of the District of Columbia, be treated as a refer-

ence to the Mayor of the District of Columbia), and

(2) as a county area which has no units of local government (other than itself) within its geographic area.

(Pub. L. 92-512, title I, § 141, Oct. 20, 1972, 86 Stat. 934; Pub. L. 93-198, title VII, § 735, Dec. 24, 1973, 87 Stat. 823; Pub. L. 94-488, § 5(b)(7), Oct. 13, 1976, 90 Stat. 2343.)

REFERENCES IN TEXT

This chapter, referred to in text, read in the original "this title" meaning title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92-512 to the Code, see Short Title note set out under section 1221 of this title and Tables volume.

AMENDMENTS

1976—Subsec. (b). Pub. L. 94-488 added pars. (6) and (7).

1973—Subsec. (c). Pub. L. 93-198 substituted reference to the Mayor of the District of Columbia for reference to the Commissioner of the District of Columbia and struck out provisions calling for a reduction in case of income tax on nonresident individuals.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

EFFECTIVE DATE OF 1973 AMENDMENT

Section 771 of Pub. L. 93-198 provided in part that the amendment by Pub. L. 93-198 is effective on Jan. 2, 1975, if a majority of the registered qualified electors in the District of Columbia voting on the charter issue in the charter referendum accepted the charter set out in title IV of Pub. L. 93-198, Dec. 24, 1973, 87 Stat. 785. The charter was approved by the voters on May 7, 1974.

EFFECTIVE DATE

Section applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

§ 1262. Regulations

(a) General rule

The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the provisions of this chapter.

(b) Administrative procedure provisions to apply

The rulemaking provisions of subchapter II of chapter 5 of title 5 shall apply to the regulations prescribed under this chapter for entitlement periods beginning on or after January 1, 1973.

(Pub. L. 92-512, title I, § 142, Oct. 20, 1972, 86 Stat. 935.)

REFERENCES IN TEXT

This chapter, referred to in text, read in the original "this title" meaning title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92-512 to the Code, see Short Title note set out under section 1221 of this title and Tables volume.

§ 1263. Judicial review

(a) Petitions for review

Any State which receives a notice of reduction in entitlement under section 1226(b) of this title, and any State or unit of local government which receives a notice of withholding of payments under section 1243(b) of this title a determination under section 1242(b)(3)(C) of this title that payments be suspended, or a determination under section 1242(b)(3)(D) of this title that payments be terminated, may, within 60 days after receiving such notice, file with the United States court of appeals for the circuit in which such State or unit of local government is located a petition for review of the action of the Secretary. A copy of the petition shall forthwith be transmitted to the Secretary; a copy shall also forthwith be transmitted to the Attorney General.

(b) Record

The Secretary shall file in the court the record of the proceeding on which he based his action, as provided in section 2112 of title 28. No objection to the action of the Secretary shall be considered by the court unless such objection has been urged before the Secretary.

(c) Jurisdiction of court

The court shall have jurisdiction to affirm or modify the action of the Secretary or to set it aside in whole or in part. The findings of fact by the Secretary, if supported by substantial evidence contained in the record, shall be conclusive. However, if any finding is not supported by substantial evidence contained in the record, the court may remand the case to the Secretary to take further evidence, and the Secretary may thereupon make new or modified findings of fact and may modify his previous actions. He shall certify to the court the record of any further proceedings. Such new or modified findings of fact shall likewise be conclusive if supported by substantial evidence contained in the record.

(d) Review by Supreme Court

The judgment of the court shall be subject to review by the Supreme Court of the United States upon certiorari or certification, as provided in section 1254 of title 28.

(Pub. L. 92-512, title I, § 143, Oct. 20, 1972, 86 Stat. 935; Pub. L. 94-488, §§ 4(b), 7(c), Oct. 13, 1976, 90 Stat. 2341, 2350.)

CODIFICATION

Notwithstanding the contradictory amendments by sections 4(b) and 7(c) of Pub. L. 94-488, reference to section 1223(b) of this title was deleted from subsec. (a) as the probable intent of Congress in view of the repeal of section 1223 by Pub. L. 94-488, § 4(a), Oct. 13, 1976, 90 Stat. 2341. See 1976 Amendment notes below.

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-488, § 7(c), substituted "receives a notice of withholding of payments under section 1223(b) or 1243(b) of this title a determination under section 1242(b)(3)(C) of this title that payments be suspended, or a determination under section 1242(b)(3)(D) of this title that payments be terminated" for "receives a notice of withholding of payments under section 1223(b) or 1243(b) of this title" without reference to the deletion of "section 1223(b) or" by section 4(b) of such Public Law.

Pub. L. 94-488, § 4(b), deleted "1223(b) or" following "payments under section".

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-488 applicable to entitlement periods beginning on or after Jan. 1, 1977, see section 13(a) of Pub. L. 94-488, set out as an Effective Date of 1976 Amendment note under section 1221 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1226 of this title.

§ 1264. Entitlement factors affected by major disasters

In the administration of this chapter the Secretary shall disregard any change in data used in determining the entitlement of a State government or a unit of local government for a period of 60 months if that change—

(1) results from a major disaster determined by the President under section 5141 of title 42, and

(2) reduces the amount of the entitlement of that State government or unit of local government.

(Pub. L. 92-512, title I, § 145, as added Pub. L. 93-288, title IV, § 414(c)(1), May 22, 1974, 88 Stat. 158.)

REFERENCES IN TEXT

This chapter, referred to in text, read in the original "this title" meaning title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, which is classified principally to this chapter. For complete classification of title I of Pub. L. 92-512 to the Code, see Short Title note set out under section 1221 of this title and Tables volume.

CODIFICATION

Another section 145 of Pub. L. 92-512 was added by Pub. L. 94-488 and is classified to 1265 of this title.

EFFECTIVE DATE

Section 414(c)(2) of Pub. L. 93-288 provided that: "The amendment made by this section [enacting this section] takes effect on April 1, 1974".

§ 1265. Study of revenue sharing and federalism

(a) Study

The Advisory Commission on Intergovernmental Relations shall study and evaluate the American Federal fiscal system in terms of the allocation and coordination of public resources among Federal, State, and local governments including, but not limited to, a study and evaluation of—

(1) the allocation and coordination of taxing and spending authorities between levels of government, including a comparison of other Federal Government systems;

(2) State and local governmental organization from both legal and operational viewpoints to determine how general local governments do and ought to relate to each other, to special districts, and to State governments in terms of service and financing responsibilities, as well as annexation and incorporation responsibilities;

(3) the effectiveness of Federal Government stabilization policies on State and local areas and the effects of State and local fiscal decisions on aggregate economic activity;

(4) the legal and operational aspects of citizen participation in Federal, State, and local governmental fiscal decisions;

(5) forces likely to affect the nature of the American Federal system in the short-term and long-term future and possible adjustments to such system, if any, which may be desirable, in light of future developments.

(b) Cooperation of other Federal agencies; administrative support services

(1) Each department, agency, and instrumentality of the Federal Government is authorized and directed to furnish to the Commission, upon request made by the Chairman, and to the extent permitted by law and within the limits of available funds, such data, reports, and other information as the Commission deems necessary to carry out its functions under this section.

(2) The head of each department or agency of the Federal Government is authorized to provide to the Commission such services as the Commission requests on such basis, reimbursable and otherwise, as may be agreed between the department or agency and the Chairman of the Commission. All such requests shall be made by the Chairman of the Commission.

(3) The Administrator of General Services shall provide to the Commission, on a reimbursable basis, such administrative support services as the Commission may request.

(c) Reports to President and Congress

The Commission shall submit to the President and the Congress such interim reports as it deems advisable, and not later than three years after the day on which the first appropriation is made available under subsection (d) of this section, a final report containing a detailed statement of the findings and conclusions of the Commission, together with such recommendations for legislation as it deems advisable.

(d) Authorization of appropriations

There are authorized to be appropriated to the Commission, effective with the fiscal year beginning October 1, 1977, such sums as may be necessary to carry out the provisions of this section.

(Pub. L. 92-512, title I, § 145, as added Pub. L. 94-488, § 11, Oct. 13, 1976, 90 Stat. 2356.)

CODIFICATION

Another section 145 of Pub. L. 92-512 was added by Pub. L. 93-288 and is classified to section 1264 of this title.

EFFECTIVE DATE

Section 13(b) of Pub. L. 94-488 provided that: "The amendment made by section 11 [enacting this section] takes effect on February 1, 1977."

CHAPTER 25—CONGRESSIONAL BUDGET AND FISCAL OPERATIONS

Sec.
1301. Congressional declaration of purpose.
1302. Definitions.
(a) In general.
(b) Joint Committee on Atomic Energy.
1303. Continuing study of additional budget reform proposals.

SUBCHAPTER I—BUDGET PROCESS

1321. Timetable.

Sec.
1322. Adoption of first concurrent resolution.
(a) Action to be completed by May 15.
(b) Additional matters in concurrent resolution.
(c) Views and estimates of other committees.
(d) Hearings and report.
1323. Matters to be included in joint statement of managers; reports by committees.
(a) Allocation of totals.
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(c) Subsequent concurrent resolutions.
1324. Adoption of first concurrent resolution on the budget prior to consideration of legislation providing new budget authority, new spending authority, or changes in revenues or public debt limit.
(a) In general.
(b) Exceptions.
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1325. Revisions of concurrent resolutions on the budget.
1326. Consideration of concurrent resolutions on the budget.
(a) Procedure in House of Representatives after report of Committee; debate.
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§ 1301. Congressional declaration of purpose

The Congress declares that it is essential—

(1) to assure effective congressional control over the budgetary process;

(2) to provide for the congressional determination each year of the appropriate level of Federal revenues and expenditures;

(3) to provide a system of impoundment control;

(4) to establish national budget priorities; and

(5) to provide for the furnishing of information by the executive branch in a manner that will assist the Congress in discharging its duties.

(Pub. L. 93–344, § 2, July 12, 1974, 88 Stat. 298.)

Effective Date

Section 905 of Pub. L. 93–344 provided that:

"(a) Except as provided in this section, the provisions of this Act [see Short Title note under this section] shall take effect on the date of its enactment [July 12, 1974].

"(b) Title II [enacting sections 601 to 603 of Title 2, The Congress, and repealing section 571 of this title] (except section 201(a) [section 601(a) of Title 2]), section 403 [section 1353 of this title], and section 502(c) [set out as a note under section 1020 of this title] shall take effect on the day on which the first Director of the Congressional Budget Office is appointed under section 201(a) [section 601(a) of Title 2].

"(c) Except as provided in section 906 [set out as a note under section 1322 of this title], title III [subchapter I of this chapter] and section 402 [section 1352 of this title] shall apply with respect to the fiscal year beginning on October 1, 1976, and succeeding fiscal years, and section 401 [section 1351 of this title] shall take effect on the first day of the second regular session of the Ninety-fourth Congress.

"(d) The amendments to the Budget and Accounting Act, 1921, made by sections 601, 603, and 604 [amending section 11 of this title] shall apply with respect to the fiscal year beginning on July 1, 1975, and succeeding fiscal years, except that section 201(g) of such Act [section 11(g) of this title] (as added by section 601) shall apply with respect to the fiscal year beginning on October 1, 1976, and succeeding fiscal years and section 201(i) of such Act [section 11(i) of this title] (as added by section 601) shall apply with respect to the fiscal year beginning on October 1, 1978, and succeeding fiscal years. The amendment to such Act made by section 602 [amending section 11(b) and (c) of this title] apply with respect to the fiscal year beginning on October 1, 1976, and succeeding fiscal years."

Short Title

Section 1(a) of Pub. L. 93–344 provided that: "This Act [enacting this chapter, and sections 11a, 11b, 11c, 11d, 1020a, and 1400 to 1407 of this title, and sections 190a–3 and 601 to 603 of Title 2, The Congress, amending section 105 of Title 1, General Provisions, sections 190b and 190d of Title 2, and sections 11, 665, 701, 1020, and 1151, 1152, 1153, and 1154 of this title, repealing sections 66 and 81 of Title 2 and sections 571 and 581c–1 of this title, and enacting provisions set out as notes under, sections 1020, 1301, 1322, and 1401 of this title, section 105 of Title 1, and section 190a–1 of

Title 2] may be cited as the 'Congressional Budget and Impoundment Control Act of 1974'. Titles I through IX may be cited as the 'Congressional Budget Act of 1974' and title X may be cited as the 'Impoundment Control Act of 1974'."

ACT REFERRED TO IN OTHER SECTIONS

The Congressional Budget and Impoundment Control Act of 1974 is referred to in title 16 section 1606.

EXERCISE OF CONGRESSIONAL RULEMAKING POWER

Section 904 of Pub. L. 93-344 provided that:

"(a) The provisions of this title (except section 905) and of titles I, III, and IV and the provisions of sections 606, 701, 703, and 1017 [enacting this chapter and sections 11b and 1407 of this title and section 190a-3 of Title 2, The Congress, amending the Rules of the House of Representatives and the Standing Rules of the Senate, and sections 190b and 190d of Title 2, and enacting provisions set out as notes under section 1322 of this title and 190a-1 of Title 2] are enacted by the Congress—

"(1) as an exercise of the rulemaking power of the House of Representatives and the Senate, respectively, and as such they shall be considered as part of the rules of each House, respectively, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

"(2) with full recognition of the constitutional right of either House to change such rules (so far as relating to such House) at any time, in the same manner, and to the same extent as in the case of any other rule of such House.

"(b) Any provision of title III or IV [enacting subchapters I and II of this chapter] may be waived or suspended in the Senate by a majority vote of the Members voting, a quorum being present, or by the unanimous consent of the Senate.

"(c) Appeals in the Senate from the decisions of the Chair relating to any provision of title III or IV [enacting subchapters I and II of this chapter] or section 1017 [enacting section 1407 of this title] shall, except as otherwise provided therein, be limited to 1 hour, to be equally divided between, and controlled by, the mover and the manager of the resolution, concurrent resolution, reconciliation bill, or rescission bill, as the case may be."

§ 1302. Definitions

(a) In general

For purposes of this Act—

(1) The terms "budget outlays" and "outlays" mean, with respect to any fiscal year, expenditures and net lending of funds under budget authority during such year.

(2) The term "budget authority" means authority provided by law to enter into obligations which will result in immediate or future outlays involving Government funds, except that such term does not include authority to insure or guarantee the repayment of indebtedness incurred by another person or government.

(3) The term "tax expenditures" means those revenue losses attributable to provisions of the Federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability; and the term "tax expenditures budget" means an enumeration of such tax expenditures.

(4) The term "concurrent resolution on the budget" means—

(A) a concurrent resolution setting forth the congressional budget for the United States Government for a fiscal year as provided in section 1322 of this title;

(B) a concurrent resolution reaffirming or revising the congressional budget for the United States Government for a fiscal year as provided in section 1331 of this title; and

(C) any other concurrent resolution revising the congressional budget for the United States Government for a fiscal year as described in section 1325 of this title.

(5) The term "appropriation Act" means an Act referred to in section 105 of title 1.

(b) Joint Committee on Atomic Energy

For purposes of chapter 17 of title 2 and subchapters I and II of this chapter, the Members of the House of Representatives who are members of the Joint Committee on Atomic Energy shall be treated as a standing committee of the House, and the Members of the Senate who are members of the Joint Committee shall be treated as a standing committee of the Senate.

(Pub. L. 93-344, § 3, July 12, 1974, 88 Stat. 299.)

REFERENCES IN TEXT

This Act, referred to in subsec. (a), means Pub. L. 93-344, July 12, 1974, 88 Stat. 297, known as the Congressional Budget and Impoundment Control Act of 1974, which enacted sections 11a, 11b, 11c, 11d, 1020a, 1301 to 1353, and 1401 to 1407 of this title and sections 190a-3 and 601 to 603 of Title 2, The Congress, amended sections 11, 665, 701, 1020, 1151, 1152, 1153, and 1154 of this title, section 105 of Title 1, General Provisions, sections 190b and 190d of title 2, repealed sections 571 and 581c-1 of this title and sections 66 and 81 of Title 2, and enacted provisions set out as notes under sections 1020, 1301, 1322, and 1401 of this title, section 105 of Title 1, and section 190a-1 of Title 2. For complete classification of this Act to the Code, see Short Title note set out under section 1301 of this title and Tables volume.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 16 section 1608.

§ 1303. Continuing study of additional budget reform proposals

(a) The Committees on the Budget of the House of Representatives and the Senate shall study on a continuing basis proposals designed to improve and facilitate methods of congressional budgetmaking. The proposals to be studied shall include, but are not limited to, proposals for—

(1) improving the information base required for determining the effectiveness of new programs by such means as pilot testing survey research, and other experimental and analytical techniques;

(2) improving analytical and systematic evaluation of the effectiveness of existing programs;

(3) establishing maximum and minimum time limitations for program authorization; and

(4) developing techniques of human resource accounting and other means of providing noneconomic as well as economic evaluation measures.

(b) The Committee on the Budget of each House shall, from time to time, report to its House the results of the study carried on by it

under subsection (a) of this section, together with its recommendations.

(c) Nothing in this section shall preclude studies to improve the budgetary process by any other committee of the House of Representatives or the Senate or any joint committee of the Congress.

(Pub. L. 93–344, title VII, § 703, July 12, 1974, 88 Stat. 326.)

SUBCHAPTER I—BUDGET PROCESS

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in section 1302 of this title.

§ 1321. Timetable

The timetable with respect to the congressional budget process for any fiscal year is as follows:

On or before:	*Action to be completed:*
November 10	President submits current services budget
15th day after Congress meets.	President submits his budget
March 15	Committees and joint committees submit reports to Budget Committees
April 1	Congressional Budget Office submits reports to Budget Committees
April 15	Budget Committees report first concurrent resolution on the budget to their Houses
May 15	Committees report bills and resolutions authorizing new budget authority
May 15	Congress completes action on first concurrent resolution on the budget
7th day after Labor Day	Congress completes action on bills and resolutions providing new budget authority and new spending authority
September 15	Congress completes action on second required concurrent resolution on the budget
September 25	Congress completes action on reconciliation bill or resolution, or both, implementing second required concurrent resolution
October 1	Fiscal year begins

(Pub. L. 93–344, title III, § 300, July 12, 1974, 88 Stat. 306.)

EFFECTIVE DATE

Subchapter applicable with respect to the fiscal year beginning Oct. 1, 1976, and succeeding fiscal years, except as section 906 of Pub. L. 93–344, set out as a note under section 1322 of this title, makes provision for possible application of this section to the fiscal year beginning July 1, 1975, see section 905(c) of Pub. L. 93–344, set out as an Effective Date note under section 1301 of this title.

§ 1322. Adoption of first concurrent resolution

(a) Action to be completed by May 15

On or before May 15 of each year, the Congress shall complete action on the first concurrent resolution on the budget for the fiscal year beginning on October 1 of such year. The concurrent resolution shall set forth—

(1) the appropriate level of total budget outlays and of total new budget authority;

(2) an estimate of budget outlays and an appropriate level of new budget authority for each major functional category, for contingencies, and for undistributed intragovernmental transactions, based on allocations of the appropriate level of total budget outlays and of total new budget authority;

(3) the amount, if any, of the surplus or the deficit in the budget which is appropriate in light of economic conditions and all other relevant factors;

(4) the recommended level of Federal revenues and the amount, if any, by which the aggregate level of Federal revenues should be increased or decreased by bills and resolutions to be reported by the appropriate committees;

(5) the appropriate level of the public debt, and the amount, if any, by which the statutory limit on the public debt should be increased or decreased by bills and resolutions to be reported by the appropriate committees; and

(6) such other matters relating to the budget as may be appropriate to carry out the purposes of this Act.

(b) Additional matters in concurrent resolution

The first concurrent resolution on the budget may also require—

(1) a procedure under which all or certain bills and resolutions providing new budget authority or providing new spending authority described in section 1351(c)(2)(C) of this title for such fiscal year shall not be enrolled until the concurrent resolution required to be reported under section 1331(a) of this title has been agreed to, and, if a reconciliation bill or reconciliation resolution, or both, are required to be reported under section 1331(c) of this title, until Congress has completed action on that bill or resolution, or both; and

(2) any other procedure which is considered appropriate to carry out the purposes of this Act.

Not later than the close of the Ninety-fifth Congress, the Committee on the Budget of each House shall report to its House on the implementation of procedures described in this subsection.

(c) Views and estimates of other committees

On or before March 15 of each year, each standing committee of the House of Representatives shall submit to the Committee on the Budget of the House, each standing committee of the Senate shall submit to the Committee on the Budget of the Senate, and the Joint Economic Committee and Joint Committee on Taxation shall submit to the Committees on the Budget of both Houses—

(1) its views and estimates with respect to all matters set forth in subsection (a) of this section which relate to matters within the respective jurisdiction or functions of such committee or joint committee; and

(2) except in the case of such joint committees, the estimate of the total amounts of new budget authority, and budget outlays resulting therefrom, to be provided or authorized in all bills and resolutions within the jurisdiction of such committee which such committee intends to be effective during the fiscal year beginning on October 1 of such year.

The Joint Economic Committee shall also submit to the Committees on the Budget of both Houses, its recommendations as to the fiscal policy appropriate to the goals of the Employment Act of 1946 [15 U.S.C. 1021 et seq.].

Any other committee of the House or Senate may submit to the Committee on the Budget of its House, and any other joint committee of the Congress may submit to the Committees on the Budget of both Houses, its views and estimates with respect to all matters set forth in subsection (a) of this section which relate to matters within its jurisdiction or functions.

(d) Hearings and report

In developing the first concurrent resolution on the budget referred to in subsection (a) of this section for each fiscal year, the Committee on the Budget of each House shall hold hearings and shall receive testimony from Members of Congress and such appropriate representatives of Federal departments and agencies, the general public, and national organizations as the committee deems desirable. On or before April 15 of each year, the Committee on the Budget of each House shall report to its House the first concurrent resolution on the budget referred to in subsection (a) of this section for the fiscal year beginning on October 1 of such year. The report accompanying such concurrent resolution shall include, but not be limited to—

(1) a comparison of revenues estimated by the committee with those estimated in the budget submitted by the President;

(2) a comparison of the appropriate levels of total budget outlays and total new budget authority, as set forth in such concurrent resolution, with total budget outlays estimated and total new budget authority requested in the budget submitted by the President;

(3) with respect to each major functional category, an estimate of budget outlays and an appropriate level of new budget authority for all proposed programs and for all existing programs (including renewals thereof), with the estimate and level for existing programs being divided between permanent authority and funds provided in appropriation Acts, and each such division being subdivided between controllable amounts and all other amounts;

(4) an allocation of the level of Federal revenues recommended in the concurrent resolution among the major sources of such revenues;

(5) the economic assumptions and objectives which underlie each of the matters set forth in such concurrent resolution and alternative economic assumptions and objectives which the committee considered;

(6) projections, not limited to the following, for the period of five fiscal years beginning with such fiscal year of the estimated levels of total budget outlays, total new budget outlays, total new budget authority, the estimated revenues to be received, and the estimated surplus or deficit, if any, for each fiscal year in such period, and the estimated levels of tax expenditures (the tax expenditures budget) by major functional categories;

(7) a statement of any significant changes in the proposed levels of Federal assistance to State and local governments; and

(8) information, data, and comparisons indicating the manner in which, and the basis on which, the committee determined each of the matters set forth in the concurrent resolution, and the relationship of such matters to other budget categories.

(Pub. L. 93-344, title III, § 301, July 12, 1974, 88 Stat. 306; Pub. L. 94-455, title XIX, § 1907(a)(5), Oct. 4, 1976, 90 Stat. 1836.)

REFERENCES IN TEXT

This Act, referred to in subsecs. (a)(6) and (b)(2), means Pub. L. 93-344, July 12, 1974, 88 Stat. 297, known as the Congressional Budget and Impoundment Control Act of 1974, which enacted sections 11a, 11b, 11c, 11d, 1020a, 1301 to 1353, and 1401 to 1407 of this title and sections 190a-3 and 601 to 603 of Title 2, The Congress, amended sections 11, 665, 701, 1020, 1151, 1152, 1153 and 1154 of this title, section 105 of Title 1, General Provisions, sections 190b and 190d of Title 2, repealed sections 571 and 581c-1 of this title and sections 66 and 81 of Title 2, and enacted provisions set out as notes under sections 1020, 1301, 1322, and 1401 of this title, section 105 of Title 1, and section 190a-1 of Title 2. For complete classification of this Act to the Code, see Short Title note set out under section 1301 of this title and Tables volume.

The Employment Act of 1946, referred to in subsec. (c), is act Feb. 20, 1946, ch. 33, 60 Stat. 23, as amended, which is classified generally to chapter 21 (§ 1021 et seq.) of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see Short Title note set out under section 1021 of Title 15 and Tables volume.

CHANGE of NAME

Joint Committee on Internal Revenue Taxation redesignated as the Joint Committee on Taxation by Pub. L. 94-455.

APPLICATION OF CONGRESSIONAL BUDGET PROCESS TO FISCAL YEAR BEGINNING JULY 1, 1975

Section 906 of Pub. L. 93-344 provided that: "If the Committees on the Budget of the House of Representatives and the Senate both agree that it is feasible to report and act on a concurrent resolution on the budget referred to in section 301(a) [subsec. (a) of this section], or to apply any provision of title III [this subchapter] or section 401 or 402 [sections 1351 or 1352 of this title], for the fiscal year beginning on July 1, 1975, and submit reports of such agreement to their respective Houses, then to the extent and in the manner specified in such reports, the provisions so specified and section 202(f) [section 602(b) of Title 2, The Congress] shall apply with respect to such fiscal year. If any provision so specified contains a date, such reports shall also specify a substitute date."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 11, 1302, 1324, 1325 of this title.

§ 1323. Matters to be included in joint statement of managers; reports by committees

(a) Allocation of totals

The joint explanatory statement accompanying a conference report on a concurrent resolution on the budget shall include an estimated allocation, based upon such concurrent resolution as recommended in such conference report, of the appropriate levels of total budget outlays and total new budget authority among each committee of the House of Representatives and the Senate which has jurisdiction over bills and resolutions providing such new budget authority.

(b) Reports by committees

As soon as practicable after a concurrent resolution on the budget is agreed to—

(1) the Committee on Appropriations of each House shall, after consulting with the Committee on Appropriations of the other House, (A) subdivide among its subcommittees the allocation of budget outlays and new budget authority allocated to it in the joint explanatory statement accompanying the conference report on such concurrent resolution, and (B) further subdivide the amount with respect to each such subcommittee between controllable amounts and all other amounts; and

(2) every other committee of the House and Senate to which an allocation was made in such joint explanatory statement shall, after consulting with the committee or committees of the other House to which all or part of its allocation was made, (A) subdivide such allocation among its subcommittees or among programs over which it has jurisdiction, and (B) further subdivide the amount with respect to each subcommittee or program between controllable amounts and all other amounts.

Each such committee shall promptly report to its House the subdivisions made by it pursuant to this subsection.

(c) Subsequent concurrent resolutions

In the case of a concurrent resolution on the budget referred to in section 1325 or 1331 of this title, the allocation under subsection (a) of this section and the subdivisions under subsection (b) of this section shall be required only to the extent necessary to take into account revisions made in the most recently agreed to concurrent resolution on the budget.

(Pub. L. 93-344, title III, § 302, July 12, 1974, 88 Stat. 308.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1329, 1351 of this title.

§ 1324. Adoption of first concurrent resolution on the budget prior to consideration of legislation providing new budget authority, new spending authority, or changes in revenues or public debt limit

(a) In general

It shall not be in order in either the House of Representatives or the Senate to consider any bill or resolution (or amendment thereto) which provides—

(1) new budget authority for a fiscal year;

(2) an increase or decrease in revenues to become effective during a fiscal year;

(3) an increase or decrease in the public debt limit to become effective during a fiscal year; or

(4) new spending authority described in section 1351(c)(2)(C) of this title to become effective during a fiscal year;

until the first concurrent resolution on the budget for such year has been agreed to pursuant to section 1322 of this title.

(b) Exceptions

Subsection (a) of this section does not apply to any bill or resolution—

(1) providing new budget authority which first becomes available in a fiscal year following the fiscal year to which the concurrent resolution applies; or

(2) increasing or decreasing revenues which first become effective in a fiscal year following the fiscal year to which the concurrent resolution applies.

(c) Waiver in the Senate

(1) The committee of the Senate which reports any bill or resolution to which subsection (a) of this section applies may at or after the time it reports such bill or resolution, report a resolution to the Senate (A) providing for the waiver of subsection (a) of this section with respect to such bill or resolution, and (B) stating the reasons why the waiver is necessary. The resolution shall then be referred to the Committee on the Budget of the Senate. That committee shall report the resolution to the Senate within 10 days after the resolution is referred to it (not counting any day on which the Senate is not in session) beginning with the day following the day on which it is so referred, accompanied by that committee's recommendations and reasons for such recommendations with respect to the resolution. If the committee does not report the resolution within such 10-day period, it shall automatically be discharged from further consideration of the resolution and the resolution shall be placed on the calendar.

(2) During the consideration of any such resolution, debate shall be limited to one hour, to be equally divided between, and controlled by, the majority leader and minority leader or their designees, and the time on any debatable motion or appeal shall be limited to twenty minutes, to be equally divided between, and controlled by, the mover and the manager of the resolution. In the event the manager of the resolution is in favor of any such motion or appeal, the time in opposition thereto shall be controlled by the minority leader or his designee. Such leaders, or either of them, may, from the time under their control on the passage of such resolution, allot additional time to any Senator during the consideration of any debatable motion or appeal. No amendment to the resolution is in order.

(3) If, after the Committee on the Budget has reported (or been discharged from further consideration of) the resolution, the Senate agrees to the resolution, then subsection (a) of this section shall not apply with respect to the bill or resolution to which the resolution so agreed to applies.

(Pub. L. 93-344, title III, § 303, July 12, 1974, 88 Stat. 309.)

§ 1325. Revisions of concurrent resolutions on the budget

At any time after the first concurrent resolution on the budget for a fiscal year has been agreed to pursuant to section 1322 of this title, and before the end of such fiscal year, the two Houses may adopt a concurrent resolution on the budget which revises the concurrent resolution on the budget for such fiscal year most recently agreed to.

(Pub. L. 93-344, title III, § 304, July 12, 1974, 88 Stat. 310.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1302, 1323 of this title.

§ 1326. Consideration of concurrent resolutions on the budget

(a) Procedure in House of Representatives after report of Committee; debate

(1) When the Committee on the Budget of the House has reported any concurrent resolution on the budget, it is in order at any time after the tenth day (excluding Saturdays, Sundays, and legal holidays) following the day on which the report upon such resolution has been available to Members of the House (even though a previous motion to the same effect has been disagreed to) to move to proceed to the consideration of the concurrent resolution. The motion is highly privileged and is not debatable. An amendment to the motion is not in order, and it is not in order to move to reconsider the vote by which the motion is agreed to or disagreed to.

(2) General debate on any concurrent resolution on the budget in the House of Representatives shall be limited to not more than 10 hours, which shall be divided equally between the majority and minority parties. A motion further to limit debate is not debatable. A motion to recommit the concurrent resolution is not in order, and it is not in order to move to reconsider the vote by which the concurrent resolution is agreed to or disagreed to.

(3) Consideration of any concurrent resolution on the budget by the House of Representatives shall be in the Committee of the Whole, and the resolution shall be read for amendment under the five-minute rule in accordance with the applicable provisions of rule XXIII of the Rules of the House of Representatives. After the Committee rises and reports the resolution back to the House, the previous question shall be considered as ordered on the resolution and any amendments thereto to final passage without intervening motion; except that it shall be in order at any time prior to final passage (notwithstanding any other rule or provision of law) to adopt an amendment (or a series of amendments) changing any figure or figures in the resolution as so reported to the extent necessary to achieve mathematical consistency.

(4) Debate in the House of Representatives on the conference report or any concurrent resolution on the budget shall be limited to not more than 5 hours, which shall be divided equally between the majority and minority parties. A motion further to limit debate is not debatable. A motion to recommit the conference report is not in order, and it is not in order to move to reconsider the vote by which the conference report is agreed to or disagreed to.

(5) Motions to postpone, made with respect to the consideration of any concurrent resolution on the budget, and motions to proceed to the consideration of other business, shall be decided without debate.

(6) Appeals from the decisions of the Chair relating to the application of the Rules of the House of Representatives to the procedure relating to any concurrent resolution on the budget shall be decided without debate.

(b) Procedure in Senate after report of Committee; debate; amendments

(1) Debate in the Senate on any concurrent resolution on the budget, and all amendments thereto and debatable motions and appeals in connection therewith, shall be limited to not more than 50 hours, except that, with respect to the second required concurrent resolution referred to in section 1331(a) of this title, all such debate shall be limited to not more than 15 hours. The time shall be equally divided between, and controlled by, the majority leader and the minority leader or their designees.

(2) Debate in the Senate on any amendment to a concurrent resolution on the budget shall be limited to 2 hours, to be equally divided between, and controlled by, the mover and the manager of the concurrent resolution, and debate on any amendment to an amendment, debatable motion, or appeal shall be limited to 1 hour, to be equally divided between, and controlled by, the mover and the manager of the concurrent resolution, except that in the event the manager of the concurrent resolution is in favor of any such amendment, motion, or appeal, the time in opposition thereto shall be controlled by the minority leader or his designee. No amendment that is not germane to the provisions of such concurrent resolution shall be received. Such leaders, or either of them, may, from the time under their control on the passage of the concurrent resolution, allot additional time to any Senator during the consideration of any amendment, debatable motion, or appeal.

(3) A motion to further limit debate is not debatable. A motion to recommit (except a motion to recommit with instructions to report back within a specified number of days, not to exceed 3, not counting any day on which the Senate is not in session) is not in order. Debate on any such motion to recommit shall be limited to 1 hour, to be equally divided between, and controlled by, the mover and the manager of the concurrent resolution.

(4) Notwithstanding any other rule, an amendment, or series of amendments, to a concurrent resolution on the budget proposed in the Senate shall always be in order if such amendment or series of amendments proposes to change any figure or figures then contained in such concurrent resolution so as to make such concurrent resolution mathematically consistent or so as to maintain such consistency.

(c) Action on conference reports in the Senate

(1) The conference report on any concurrent resolution on the budget shall be in order in the Senate at any time after the third day (excluding Saturdays, Sundays, and legal holidays) following the day on which such a conference report is reported and is available to Members of the Senate. A motion to proceed to the consideration of the conference report may be made even though a previous motion to the same effect has been disagreed to.

(2) During the consideration in the Senate of the conference report on any concurrent resolution on the budget, debate shall be limited to 10 hours, to be equally divided between, and controlled by, the majority leader and minority leader or their designees. Debate on any debatable motion or appeal related to the conference

report shall be limited to 1 hour, to be equally divided between, and controlled by, the mover and the manager of the conference report.

(3) Should the conference report be defeated, debate on any request for a new conference and the appointment of conferees shall be limited to 1 hour, to be equally divided between, and controlled by, the manager of the conference report and the minority leader or his designee, and should any motion be made to instruct the conferees before the conferees are named, debate on such motion shall be limited to one-half hour, to be equally divided between, and controlled by, the mover and the manager of the conference report. Debate on any amendment to any such instructions shall be limited to 20 minutes, to be equally divided between and controlled by the mover and the manager of the conference report. In all cases when the manager of the conference report is in favor of any motion, appeal, or amendment, the time in opposition shall be under the control of the minority leader or his designee.

(4) In any case in which there are amendments in disagreement, time on each amendment shall be limited to 30 minutes, to be equally divided between, and controlled by, the manager of the conference report and the minority leader or his designee. No amendment that is not germane to the provisions of such amendments shall be received.

(d) Required action by conference committee

If, at the end of 7 days (excluding Saturdays, Sundays, and legal holidays) after the conferees of both Houses have been appointed to a committee of conference on a concurrent resolution on the budget, the conferees are unable to reach agreement with respect to all matters in disagreement between the two Houses, then the conferees shall submit to their respective Houses, on the first day thereafter on which their House is in session—

(1) a conference report recommending those matters on which they have agreed and reporting in disagreement those matters on which they have not agreed; or

(2) a conference report in disagreement, if the matter in disagreement is an amendment which strikes out the entire text of the concurrent resolution and inserts a substitute text.

(e) Concurrent resolution must be consistent in the Senate

It shall not be in order in the Senate to vote on the question of agreeing to—

(1) a concurrent resolution on the budget unless the figures then contained in such resolution are mathematically consistent; or

(2) a conference report on a concurrent resolution on the budget unless the figures contained in such resolution, as recommended in such conference report, are mathematically consistent.

(Pub. L. 93–344, title III, § 305, July 12, 1974, 88 Stat. 310.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1331 of this title.

§ 1327. Budget Committee handling of legislation dealing with Congressional budget

No bill or resolution, and no amendment to any bill or resolution, dealing with any matter which is within the jurisdiction of the Committee on the Budget of either House shall be considered in that House unless it is a bill or resolution which has been reported by the Committee on the Budget of that House (or from the consideration of which such committee has been discharged) or unless it is an amendment to such a bill or resolution.

(Pub. L. 93–344, title III, § 306, July 12, 1974, 88 Stat. 313.)

§ 1328. Completion of action by Committee on Appropriations of House of Representatives on appropriations prior to reporting first regular appropriation bill for each fiscal year

Prior to reporting the first regular appropriation bill for each fiscal year, the Committee on Appropriations of the House of Representatives shall, to the extent practicable, complete subcommittee markup and full committee action on all regular appropriation bills for that year and submit to the House a summary report comparing the committee's recommendations with the appropriate levels of budget outlays and new budget authority as set forth in the most recently agreed to concurrent resolution on the budget for that year.

(Pub. L. 93–344, title III, § 307, July 12, 1974, 88 Stat. 313.)

§ 1329. Reports, summaries, and projections of Congressional budget actions

(a) Reports on legislation providing new budget authority or tax expenditures

Whenever a committee of either House reports a bill or resolution to its House providing new budget authority (other than continuing appropriations) or new or increased tax expenditures for a fiscal year, the report accompanying that bill or resolution shall contain a statement, prepared after consultation with the Director of the Congressional Budget Office, detailing—

(1) in the case of a bill or resolution providing new budget authority—

(A) how the new budget authority provided in that bill or resolution compares with the new budget authority set forth in the most recently agreed to concurrent resolution on the budget for such fiscal year and the reports submitted under section 1323 of this title;

(B) a projection for the period of 5 fiscal years beginning with such fiscal year of budget outlays, associated with the budget authority provided in that bill or resolution, in each fiscal year in such period; and

(C) the new budget authority, and budget outlays resulting therefrom, provided by that bill or resolution for financial assistance to State and local governments; and

(2) in the case of a bill or resolution providing new or increased tax expenditures—

(A) how the new or increased tax expenditures provided in that bill or resolution will affect the levels of tax expenditures under

existing law as set forth in the report accompanying the first concurrent resolution on the budget for such fiscal year, or, if a report accompanying a subsequently agreed to concurrent resolution for such year sets forth such levels, then as set forth in that report; and

(B) a projection for the period of 5 fiscal years beginning with such fiscal year of the tax expenditures which will result from that bill or resolution in each fiscal year in such period.

No projection shall be required for a fiscal year under paragraph (1)(B) or (2)(B) if the committee determines that a projection for that fiscal year is impracticable and states in its report the reason for such impracticability.

(b) Up-to-date tabulation of Congressional budget actions

The Director of the Congressional Budget Office shall issue periodic reports detailing and tabulating the progress of congressional action on bills and resolutions providing new budget authority and changing revenues and the public debt limit for a fiscal year. Such reports shall include, but are not limited to—

(1) an up-to-date tabulation comparing the new budget authority for such fiscal year in bills and resolutions on which Congress has completed action and estimated outlays, associated with such new budget authority, during such fiscal year to the new budget authority and estimated outlays set forth in the most recently agreed to concurrent resolution on the budget for such fiscal year and the reports submitted under section 1323 of this title;

(2) an up-to-date status report on all bills and resolutions providing new budget authority and changing revenues and the public debt limit for such fiscal year in both Houses;

(3) an up-to-date comparison of the appropriate level of revenues contained in the most recently agreed to concurrent resolution on the budget for such fiscal year with the latest estimate of revenues for such year (including new revenues anticipated during such year under bills and resolutions on which the Congress has completed action); and

(4) an up-to-date comparison of the appropriate level of the public debt contained in the most recently agreed to concurrent resolution on the budget for such fiscal year with the latest estimate of the public debt during such fiscal year.

(c) Five-year projection of Congressional budget action

As soon as practicable after the beginning of each fiscal year, the Director of the Congressional Budget Office shall issue a report projecting for the period of 5 fiscal years beginning with such fiscal year—

(1) total new budget authority and total budget outlays for each fiscal year in such period;

(2) revenues to be received and the major sources thereof, and the surplus or deficit, if any, for each fiscal year in such period; and

(3) tax expenditures for each fiscal year in such period.

(Pub. L. 93-344, title III, § 308, July 12, 1974, 88 Stat. 313.)

§ 1330. Completion of action on bills providing new budget authority and certain new spending authority

Except as otherwise provided pursuant to this subchapter, not later than the seventh day after Labor Day of each year, the Congress shall complete action on all bills and resolutions—

(1) providing new budget authority for the fiscal year beginning on October 1 of such year, other than supplemental, deficiency, and continuing appropriation bills and resolutions, and other than the reconciliation bill for such year, if required to be reported under section 1331(c) of this title; and

(2) providing new spending authority described in section 1351(c)(2)(C) of this title which is to become effective during such fiscal year.

Paragraph (1) shall not apply to any bill or resolution if legislation authorizing the enactment of new budget authority to be provided in such bill or resolution has not been timely enacted.

(Pub. L. 93-344, title III, § 309, July 12, 1974, 88 Stat. 314.)

§ 1331. Second required concurrent resolution and reconciliation process

(a) Reporting of concurrent resolution

The Committee on the Budget of each House shall report to its House a concurrent resolution on the budget which reaffirms or revises the concurrent resolution on the budget most recently agreed to with respect to the fiscal year beginning on October 1 of such year. Any such concurrent resolution on the budget shall also, to the extent necessary—

(1) specify the total amount by which—

(A) new budget authority for such fiscal year;

(B) budget authority initially provided for prior fiscal years; and

(C) new spending authority described in section 1351(c)(2)(C) of this title which is to become effective during such fiscal year,

contained in laws, bills, and resolutions within the jurisdiction of a committee, is to be changed and direct that committee to determine and recommend changes to accomplish a change of such total amount;

(2) specify the total amount by which revenues are to be changed and direct that the committees having jurisdiction to determine and recommend changes in the revenue laws, bills, and resolutions to accomplish a change of such total amount;

(3) specify the amount by which the statutory limit on the public debt is to be changed and direct the committees having jurisdiction to recommend such change; or

(4) specify and direct any combination of the matters described in paragraphs (1), (2), and (3).

Any such concurrent resolution may be reported, and the report accompanying it may be filed, in either House notwithstanding that

that House is not in session on the day on which such concurrent resolution is reported.

(b) Completion of action on concurrent resolution

Not later than September 15 of each year, the Congress shall complete action on the concurrent resolution on the budget referred to in subsection (a) of this section.

(c) Reconciliation process

If a concurrent resolution is agreed to in accordance with subsection (a) of this section containing directions to one or more committees to determine and recommend changes in laws, bills, or resolutions, and—

(1) only one committee of the House or the Senate is directed to determine and recommend changes, that committee shall promptly make such determination and recommendations and report to its House a reconciliation bill or reconciliation resolution or both, containing such recommendations; or

(2) more than one committee of the House or the Senate is directed to determine and recommend changes, each such committee so directed shall promptly make such determination and recommendations, whether such changes are to be contained in a reconciliation bill or reconciliation resolution, and submit such recommendations to the Committee on the Budget of its House, which upon receiving all such recommendations, shall report to its House a reconciliation bill or reconciliation resolution, or both, carrying out all such recommendations without any substantive revision.

For purposes of this subsection, a reconciliation resolution is a concurrent resolution directing the Clerk of the House of Representatives or the Secretary of the Senate, as the case may be, to make specified changes in bills and resolutions which have not been enrolled.

(d) Completion of reconciliation process

Congress shall complete action on any reconciliation bill or reconciliation resolution reported under subsection (c) of this section not later than September 25 of each year.

(e) Procedure in the Senate

(1) Except as provided in paragraph (2), the provisions of section 1326 of this title for the consideration in the Senate of concurrent resolutions on the budget and conference reports thereon shall also apply to the consideration in the Senate of reconciliation bills and reconciliation resolutions reported under subsection (c) of this section and conference reports thereon.

(2) Debate in the Senate on any reconciliation bill or resolution reported under subsection (c) of this section, and all amendments thereto and debatable motions and appeals in connection therewith, shall be limited to not more than 20 hours.

(f) Congress may not adjourn until action is completed

It shall not be in order in either the House of Representatives or the Senate to consider any resolution providing for the adjournment sine die of either House unless action has been completed on the concurrent resolution on the budget required to be reported under subsection (a) of this section for the fiscal year beginning on October 1 of such year, and, if a reconciliation bill or resolution, or both, is required to be reported under subsection (c) of this section for such fiscal year, unless the Congress has completed action on that bill or resolution, or both.

(Pub. L. 93-344, title III, § 310, July 12, 1974, 88 Stat. 315.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1302, 1322, 1323, 1326, 1330, 1332 of this title.

§ 1332. New budget authority, new spending authority, and revenue legislation to be within appropriate levels

(a) Legislation subject to point of order

After the Congress has completed action on the concurrent resolution on the budget required to be reported under section 1331(a) of this title for a fiscal year, and, if a reconciliation bill or resolution, or both, for such fiscal year are required to be reported under section 1331(c) of this title, after that bill has been enacted into law or that resolution has been agreed to, it shall not be in order in either the House of Representatives or the Senate to consider any bill, resolution, or amendment providing additional new budget authority for such fiscal year, providing new spending authority described in section 1351(c)(2)(C) of this title to become effective during such fiscal year, or reducing revenues for such fiscal year, or any conference report on any such bill or resolution, if—

(1) the enactment of such bill or resolution as reported;

(2) the adoption and enactment of such amendment; or

(3) the enactment of such bill or resolution in the form recommended in such conference report;

would cause the appropriate level of total new budget authority or total budget outlays set forth in the most recently agreed to concurrent resolution on the budget for such fiscal year to be exceeded, or would cause revenues to be less than the appropriate level of revenues set forth in such concurrent resolution.

(b) Determination of outlays and revenues

For purposes of subsection (a) of this section, the budget outlays to be made during a fiscal year and revenues to be received during a fiscal year shall be determined on the basis of estimates made by the Committee on the Budget of the House of Representatives or the Senate, as the case may be.

(Pub. L. 93-344, title III, § 311, July 12, 1974, 88 Stat. 316.)

SUBCHAPTER II—FISCAL PROCEDURES

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in section 1302 of this title.

§ 1351. Bills providing new spending authority

(a) Legislation providing contract or borrowing authority

It shall not be in order in either the House of Representatives or the Senate to consider any bill or resolution which provides new spending

authority described in subsection (c)(2)(A) or (B) of this section (or any amendment which provides such new spending authority), unless that bill, resolution, or amendment also provides that such new spending authority is to be effective for any fiscal year only to such extent or in such amounts as are provided in appropriation Acts.

(b) Legislation providing entitlement authority

(1) It shall not be in order in either the House of Representatives or the Senate to consider any bill or resolution which provides new spending authority described in subsection (c)(2)(C) of this section (or any amendment which provides such new spending authority) which is to become effective before the first day of the fiscal year which begins during the calendar year in which such bill or resolution is reported.

(2) If any committee of the House of Representatives or the Senate reports any bill or resolution which provides new spending authority described in subsection (c)(2)(C) of this section which is to become effective during a fiscal year and the amount of new budget authority which will be required for such fiscal year if such bill or resolution is enacted as so reported exceeds the appropriate allocation of new budget authority reported under section 1323(b) of this title in connection with the most recently agreed to concurrent resolution on the budget for such fiscal year, such bill or resolution shall then be referred to the Committee on Appropriations of that House with instructions to report it, with the committee's recommendations, within 15 calendar days (not counting any day on which that House is not in session) beginning with the day following the day on which it is so referred. If the Committee on Appropriations of either House fails to report a bill or resolution referred to it under this paragraph within such 15-day period, the committee shall automatically be discharged from further consideration of such bill or resolution and such bill or resolution shall be placed on the appropriate calendar.

(3) The Committee on Appropriations of each House shall have jurisdiction to report any bill or resolution referred to it under paragraph (2) with an amendment which limits the total amount of new spending authority provided in such bill or resolution.

(c) Definitions

(1) For purposes of this section, the term "new spending authority" means spending authority not provided by law on the effective date of this section, including any increase in or addition to spending authority provided by law on such date.

(2) For purposes of paragraph (1), the term "spending authority" means authority (whether temporary or permanent)—

(A) to enter into contracts under which the United States is obligated to make outlays, the budget authority for which is not provided in advance by appropriation Acts;

(B) to incur indebtedness (other than indebtedness incurred under the Second Liberty Bond Act) for the repayment of which the United States is liable, the budget authority for which is not provided in advance by appropriation Acts; and

(C) to make payments (including loans and grants), the budget authority for which is not provided for in advance by appropriation Acts, to any person or government if, under the provisions of the law containing such authority, the United States is obligated to make such payments to persons or governments who meet the requirements established by such law.

Such term does not include authority to insure or guarantee the repayment of indebtedness incurred by another person or government.

(d) Exceptions

(1) Subsections (a) and (b) of this section shall not apply to new spending authority if the budget authority for outlays which will result from such new spending authority is derived—

(A) from a trust fund established by the Social Security Act (as in effect on July 12, 1974) [42 U.S.C. 301 et seq.]; or

(B) from any other trust fund, 90 percent or more of the receipts of which consist or will consist of amounts (transferred from the general fund of the Treasury) equivalent to amounts of taxes (related to the purposes for which such outlays are or will be made) received in the Treasury under specified provisions of the Internal Revenue Code of 1954 [26 U.S.C. 1 et seq.].

(2) Subsections (a) and (b) of this section shall not apply to new spending authority which is an amendment to or extension of the State and Local Fiscal Assistance Act of 1972 [31 U.S.C. 1221 et seq.], or a continuation of the program of fiscal assistance to State and local governments provided by that Act, to the extent so provided in the bill or resolution providing such authority.

(3) Subsections (a) and (b) of this section shall not apply to new spending authority to the extent that—

(A) the outlays resulting therefrom are made by an organization which is (i) a mixed-ownership Government corporation (as defined in section 856 of this title), or (ii) a wholly owned Government corporation (as defined in section 846 of this title) which is specifically exempted by law from compliance with any or all of the provisions of the Government Corporation Control Act [31 U.S.C. 841 et seq.]; or

(B) the outlays resulting therefrom consist exclusively of the proceeds of gifts or bequests made to the United States for a specific purpose.

(Pub. L. 93-344, title IV, § 401, July 12, 1974, 88 Stat. 317.)

REFERENCES IN TEXT

The Second Liberty Bond Act, referred to in subsec. (c)(2)(B), is act Sept. 24, 1917, ch. 56, 40 Stat. 288, as amended. For complete classification of this Act to the Code, see References in Text note set out under section 774 of this title and Tables volume.

The Social Security Act, referred to in subsec. (d)(1)(A), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended, which is classified generally to chapter 7 (§ 301 et seq.) of Title 42, The Public Health and Wel-

fare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables volume.

The Internal Revenue Code of 1954, referred to in subsec. (d)(1)(B), is classified generally to Title 26, Internal Revenue Code.

The State and Local Fiscal Assistance Act of 1972, referred to in subsec. (d)(2), is title I of Pub. L. 92-512, Oct. 20, 1972, 86 Stat. 919, as amended, which is classified principally to chapter 24 (§ 1221 et seq.) of this title. For complete classification of this Act to the Code, see Tables volume.

The Government Corporation Control Act, referred to in subsec. (d)(3)(A), is act Dec. 6, 1945, ch. 557, 59 Stat. 597, as amended, which is classified generally to chapter 14 (§ 841 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 841 of this title and Tables volume.

EFFECTIVE DATE

Section 905(c) of Pub. L. 93-344 provided that except as provided in section 906 of Pub. L. 93-344 (set out as a note under section 1322 of this title) this section shall take effect on the first day of the second regular session of the Ninety-fourth Congress.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1322, 1324, 1330, 1331, 1332, 1352 of this title; title 16 section 1608; title 45 section 829.

§ 1352. Reporting of authorizing legislation

(a) Required reporting date

Except as otherwise provided in this section, it shall not be in order in either the House of Representatives or the Senate to consider any bill or resolution which, directly or indirectly, authorizes the enactment of new budget authority for a fiscal year, unless that bill or resolution is reported in the House or the Senate, as the case may be, on or before May 15 preceding the beginning of such fiscal year.

(b) Emergency waiver in the House

If the Committee on Rules of the House of Representatives determines that emergency conditions require a waiver of subsection (a) of this section with respect to any bill or resolution, such committee may report, and the House may consider and adopt, a resolution waiving the application of subsection (a) of this section in the case of such bill or resolution.

(c) Waiver in the Senate

(1) The committee of the Senate which reports any bill or resolution may, at or after the time it reports such bill or resolution, report a resolution to the Senate (A) providing for the waiver of subsection (a) of this section with respect to such bill or resolution, and (B) stating the reasons why the waiver is necessary. The resolution shall then be referred to the Committee on the Budget of the Senate. That committee shall report the resolution to the Senate, within 10 days after the resolution is referred to it (not counting any day on which the Senate is not in session) beginning with the day following the day on which it is so referred accompanied by that committee's recommendations and reasons for such recommendations with respect to the resolution. If the committee does not report the resolution within such 10-day period, it shall automatically be discharged from further consideration of the resolution and the resolution shall be placed on the calendar.

(2) During the consideration of any such resolution, debate shall be limited to one hour, to be equally divided between, and controlled by, the majority leader and the minority leader or their designees, and the time on any debatable motion or appeal shall be limited to 20 minutes, to be equally divided between, and controlled by, the mover and the manager of the resolution. In the event the manager of the resolution is in favor of any such motion or appeal, the time in opposition thereto shall be controlled by the minority leader or his designee. Such leaders, or either of them, may, from the time under their control on the passage of such resolution, allot additional time to any Senator during the consideration of any debatable motion or appeal. No amendment to the resolution is in order.

(3) If, after the Committee on the Budget has reported (or been discharged from further consideration of) the resolution, the Senate agrees to the resolution, then subsection (a) of this section shall not apply with respect to that bill or resolution referred to in the resolution.

(d) Certain bills and resolutions received from other House

Notwithstanding the provisions of subsection (a) of this section, if under that subsection it is in order in the House of Representatives to consider a bill or resolution of the House, then it shall be in order to consider a companion or similar bill or resolution of the Senate; and if under that subsection it is in order in the Senate to consider a bill or resolution of the Senate, then it shall be in order to consider a companion or similar bill of the House of Representatives.

(e) Exceptions

(1) Subsection (a) of this section shall not apply with respect to new spending authority described in section 1351(c)(2)(C) of this title.

(2) Subsection (a) of this section shall not apply with respect to new budget authority authorized in a bill or resolution for any provision of the Social Security Act [42 U.S.C. 301 et seq.] if such bill or resolution also provides new spending authority described in section 1351(c)(2)(C) which, under section 1351(d)(1)(A), is excluded from the application of section 1351(b) of this title.

(f) Study of existing spending authority and permanent appropriations

The Committees on Appropriations of the House of Representatives and the Senate shall study on a continuing basis those provisions of law, in effect on the effective date of this section, which provide spending authority or permanent budget authority. Each committee shall, from time to time, report to its House its recommendations for terminating or modifying such provisions.

(Pub. L. 93-344, title IV, § 402, July 12, 1974, 88 Stat. 318.)

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (e)(2), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended, which is classified generally to chapter 7 (§ 301 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables volume.

EFFECTIVE DATE

Section 905(c) of Pub. L. 93-344 provided that except as provided in section 906 of Pub. L. 93-344 (set out as a note under section 1322 of this title) this section shall apply with respect to the fiscal year beginning on Oct. 1, 1976, and succeeding fiscal years.

§ 1353. Analysis by Congressional Budget Office

The Director of the Congressional Budget Office shall, to the extent practicable, prepare for each bill or resolution of a public character reported by any committee of the House of Representatives or the Senate (except the Committee on Appropriations of each House), and submit to such committee—

(1) an estimate of the costs which would be incurred in carrying out such bill or resolution in the fiscal year in which it is to become effective and in each of the 4 fiscal years following such fiscal year, together with the basis for each such estimate; and

(2) a comparison of the estimate of costs described in paragraph (1) with any available estimate of costs made by such committee or by any Federal agency.

The estimate and comparison so submitted shall be included in the report accompanying such bill or resolution if timely submitted to such committee before such report is filed.

(Pub. L. 93-344, title IV, § 403, July 12, 1974, 88 Stat. 320.)

EFFECTIVE DATE

Section 905(b) of Pub. L. 93-344 provided that this section shall take effect on the day on which the first Director of the Congressional Budget Office is appointed under section 601(a) of Title 2, The Congress.

CHAPTER 26—IMPOUNDMENT CONTROL

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CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 665 of this title.

§ 1400. Disclaimer

Nothing contained in this Act, or in any amendments made by this Act, shall be construed as—

(1) asserting or conceding the constitutional powers or limitations of either the Congress or the President;

(2) ratifying or approving any impoundment heretofore or hereafter executed or approved by the President or any other Federal officer or employee, except insofar as pursuant to statutory authorization then in effect;

(3) affecting in any way the claims or defenses of any party to litigation concerning any impoundment; or

(4) superseding any provision of law which requires the obligation of budget authority or the making of outlays thereunder.

(Pub. L. 93-344, title X, § 1001, July 12, 1974, 88 Stat. 332.)

REFERENCES IN TEXT

This Act, referred to in provision preceding par. (1), means Pub. L. 93-344, July 12, 1974, 88 Stat. 297, known as the Congressional Budget and Impoundment Control Act of 1974, which enacted sections 11a, 11b, 11c, 11d, 1020a, 1301 to 1353, and 1401 to 1407 of this title and sections 190a-3 and 601 to 603 of Title 2, The Congress, amended sections 11, 665, 701, 1020, 1151, 1152, 1153 and 1154 of this title, section 105 of Title 1, General Provisions, sections 190b and 190d of Title 2, repealed sections 571 and 581c-1 of this title and sections 66 and 81 of Title 2, and enacted provisions set out as notes under sections 1020, 1301, 1322, and 1401 of this title, section 105 of Title 1, and section 190a-1 of Title 2. For complete classification of this Act to the Code, see Short Title note set out under section 1301 of this title and Tables volume.

EFFECTIVE DATE

Chapter effective July 12, 1974, see section 905(a) of Pub. L. 93-344, set out as an Effective Date note under section 1301 of this title.

SHORT TITLE

Section 1(a) of Pub. L. 91-344 (set out as a note under section 1301 of this title) provided, in part, that "title X [this chapter] may be cited as the 'Impoundment Control Act of 1974'."

§ 1401. Definitions

For purposes of sections 1401 to 1407 of this title—

(1) "deferral of budget authority" includes—

(A) withholding or delaying the obligation or expenditure of budget authority (whether by establishing reserves or otherwise) provided for projects or activities; or

(B) any other type of Executive action or inaction which effectively precludes the obligation or expenditure of budget authority, including authority to obligate by contract in advance of appropriations as specifically authorized by law;

(2) "Comptroller General" means the Comptroller General of the United States;

(3) "rescission bill" means a bill or joint resolution which only rescinds, in whole or in part, budget authority proposed to be rescind-

ed in a special message transmitted by the President under section 1402 of this title, and upon which the Congress completes action before the end of the first period of 45 calendar days of continuous session of the Congress after the date on which the President's message is received by the Congress;

(4) "impoundment resolution" means a resolution of the House of Representatives or the Senate which only expresses its disapproval of a proposed deferral of budget authority set forth in a special message transmitted by the President under section 1403 of this title; and

(5) continuity of a session of the Congress shall be considered as broken only by an adjournment of the Congress sine die, and the days on which either House is not in session because of an adjournment of more than 3 days to a day certain shall be excluded in the computation of the 45-day period referred to in paragraph (3) of this section and in section 1402 of this title, and the 25-day periods referred to in sections 1406 and 1407(b)(1) of this title. If a special message is transmitted under section 1402 of this title during any Congress and the last session of such Congress adjourns sine die before the expiration of 45 calendar days of continuous session (or a special message is so transmitted after the last session of the Congress adjourns sine die), the message shall be deemed to have been retransmitted on the first day of the succeeding Congress and the 45-day period referred to in paragraph (3) of this section and in section 1402 of this title (with respect to such message) shall commence on the day after such first day.

(Pub. L. 93-344, title X, § 1011, July 12, 1974, 88 Stat. 333.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 45 sections 721, 726.

§ 1402. Rescission of budget authority

(a) Transmittal of special message

Whenever the President determines that all or part of any budget authority will not be required to carry out the full objectives or scope of programs for which it is provided or that such budget authority should be rescinded for fiscal policy or other reasons (including the termination of authorized projects or activities for which budget authority has been provided), or whenever all or part of budget authority provided for only one fiscal year is to be reserved from obligation for such fiscal year, the President shall transmit to both Houses of Congress a special message specifying—

(1) the amount of budget authority which he proposes to be rescinded or which is to be so reserved;

(2) any account, department, or establishment of the Government to which such budget authority is available for obligation, and the specific project or governmental functions involved;

(3) the reasons why the budget authority should be rescinded or is to be so reserved;

(4) to the maximum extent practicable, the estimated fiscal, economic, and budgetary effect of the proposed rescission or of the reservation; and

(5) all facts, circumstances, and considerations relating to or bearing upon the proposed rescission or the reservation and the decision to effect the proposed rescission or the reservation, and to the maximum extent practicable, the estimated effect of the proposed rescission or the reservation upon the objects, purposes, and programs for which the budget authority is provided.

(b) Requirement to make available for obligation

Any amount of budget authority proposed to be rescinded or that is to be reserved as set forth in such special message shall be made available for obligation unless, within the prescribed 45-day period, the Congress has completed action on a rescission bill rescinding all or part of the amount proposed to be rescinded or that is to be reserved.

(Pub. L. 93-344, title X, § 1012, July 12, 1974, 88 Stat. 333.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING JULY 1, 1975

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning July 1, 1975, for purposes of this section, see section 204(12) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 392, set out as a note under section 390e of Title 7, Agriculture.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1401, 1403 to 1406 of this title.

§ 1403. Disapproval of proposed deferrals of budget authority

(a) Transmittal of special message

Whenever the President, the Director of the Office of Management and Budget, the head of any department or agency of the United States, or any officer or employee of the United States proposes to defer any budget authority provided for a specific purpose or project, the President shall transmit to the House of Representatives and the Senate a special message specifying—

(1) the amount of the budget authority proposed to be deferred;

(2) any account, department, or establishment of the Government to which such budget authority is available for obligation, and the specific projects or governmental functions involved;

(3) the period of time during which the budget authority is proposed to be deferred;

(4) the reasons for the proposed deferral, including any legal authority invoked by him to justify the proposed deferral;

(5) to the maximum extent practicable, the estimated fiscal, economic, and budgetary effect of the proposed deferral; and

(6) all facts, circumstances, and considerations relating to or bearing upon the proposed deferral and the decision to effect the proposed deferral, including an analysis of such facts, circumstances, and considerations in terms of their application to any legal authority and specific elements of legal authority invoked by him to justify such proposed

deferral, and to the maximum extent practicable, the estimated effect of the proposed deferral upon the objects, purposes, and programs for which the budget authority is provided.

A special message may include one or more proposed deferrals of budget authority. A deferral may not be proposed for any period of time extending beyond the end of the fiscal year in which the special message proposing the deferral is transmitted to the House and the Senate.

(b) Requirement to make available for obligation

Any amount of budget authority proposed to be deferred, as set forth in a special message transmitted under subsection (a) of this section, shall be made available for obligation if either House of Congress passes an impoundment resolution disapproving such proposed deferral.

(c) Exception

The provisions of this section do not apply to any budget authority proposed to be rescinded or that is to be reserved as set forth in a special message required to be transmitted under section 1402 of this title.

(Pub. L. 93-344, title X, § 1013, July 12, 1974, 88 Stat. 334.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING JULY 1, 1975

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning July 1, 1975, for purposes of this section see section 204(12) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 392, set out as a note under section 390e of Title 7, Agriculture.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1401, 1404 to 1406 of this title.

§ 1404. Transmission of messages; publication

(a) Delivery to House and Senate

Each special message transmitted under section 1402 or 1403 of this title shall be transmitted to the House of Representatives and the Senate on the same day, and shall be delivered to the Clerk of the House of Representatives if the House is not in session, and to the Secretary of the Senate if the Senate is not in session. Each special message so transmitted shall be referred to the appropriate committee of the House of Representatives and the Senate. Each such message shall be printed as a document of each House.

(b) Delivery to Comptroller General

A copy of each special message transmitted under section 1402 or 1403 of this title, shall be transmitted to the Comptroller General on the same day it is transmitted to the House of Representatives and the Senate. In order to assist the Congress in the exercise of its functions under section 1402 or 1403 of this title, the Comptroller General shall review each such message and inform the House of Representatives and the Senate as promptly as practicable with respect to—

(1) in the case of a special message transmitted under section 1402 of this title, the facts surrounding the proposed rescission or the reservation of budget authority (including the probable effects thereof); and

(2) in the case of a special message transmitted under section 1403 of this title, (A) the facts surrounding each proposed deferral of budget authority (including the probable effects thereof) and (B) whether or not (or to what extent), in his judgment, such proposed deferral is in accordance with existing statutory authority.

(c) Transmission of supplementary messages

If any information contained in a special message transmitted under section 1402 or 1403 of this title is subsequently revised, the President shall transmit to both Houses of Congress and the Comptroller General a supplementary message stating and explaining such revision. Any such supplementary message shall be delivered, referred, and printed as provided in subsection (a) of this section. The Comptroller General shall promptly notify the House of Representatives and the Senate of any changes in the information submitted by him under subsection (b) of this section which may be necessitated by such revision.

(d) Printing in Federal Register

Any special message transmitted under section 1402 or 1403 of this title, and any supplementary message transmitted under subsection (c) of this section, shall be printed in the first issue of the Federal Register published after such transmittal.

(e) Cumulative reports of proposed rescissions, reservations, and deferrals of budget authority

(1) The President shall submit a report to the House of Representatives and the Senate, not later than the 10th day of each month during a fiscal year, listing all budget authority for that fiscal year with respect to which, as of the first day of such month—

(A) he has transmitted a special message under section 1402 of this title with respect to a proposed rescission or a reservation; and

(B) he has transmitted a special message under section 1403 of this title proposing a deferral.

Such report shall also contain, with respect to each such proposed rescission or deferral, or each such reservation, the information required to be submitted in the special message with respect thereto under section 1402 or 1403 of this title.

(2) Each report submitted under paragraph (1) shall be printed in the first issue of the Federal Register published after its submission.

(Pub. L. 93-344, title X, § 1014, July 12, 1944, 88 Stat. 335.)

FISCAL YEAR TRANSITION PERIOD OF JULY 1, 1976, THROUGH SEPTEMBER 30, 1976, DEEMED PART OF FISCAL YEAR BEGINNING JULY 1, 1975

Fiscal year transition period of July 1, 1976, through Sept. 30, 1976, deemed part of fiscal year beginning July 1, 1975, for purposes of subsec. (e)(1) of this section, see section 204(12) of Pub. L. 94-274, title II, Apr. 21, 1976, 90 Stat. 392, set out as a note under section 390e of Title 7, Agriculture.

EX. ORD. NO. 11845. DELEGATION OF CERTAIN REPORTING FUNCTIONS TO DIRECTOR OF OFFICE OF MANAGEMENT AND BUDGET

Ex. Ord. No. 11845, Mar. 24, 1975, 40 F.R. 13299, provided:

By virtue of the authority vested in me by the Impoundment Control Act of 1974 (Public Law 93-344; 88 Stat. 332, hereinafter referred to as the Act) [this chapter], and section 301 of title 3 of the United States Code, the Director of the Office of Management and Budget is hereby designated and empowered to exercise, as of October 1, 1974 without ratification or other action of the President (1) the functions required by sections 1014(b) and 1014(d) of the Act [subsecs. (b) and (d) of this section] of transmitting to the Comptroller General of the United States and to the Office of the Federal Register copies of special messages transmitted pursuant to section 1012 or 1013 of the Act [sections 1402 and 1403 of this title]; and (2) the function conferred upon the President by section 1014(e) of the Act [subsec. (e) of this section] of submitting to the Congress cumulative reports of proposed rescissions, reservations, and deferrals of budget authority.

GERALD R. FORD.

§ 1405. Reports by Comptroller General

(a) Failure to transmit special message

If the Comptroller General finds that the President, the Director of the Office of Management and Budget, the head of any department or agency of the United States, or any other officer or employee of the United States—

(1) is to establish a reserve or proposes to defer budget authority with respect to which the President is required to transmit a special message under section 1402 or 1403 of this title; or

(2) has ordered, permitted, or approved the establishment of such a reserve or a deferral of budget authority;

and that the President has failed to transmit a special message with respect to such reserve or deferral, the Comptroller General shall make a report on such reserve or deferral and any available information concerning it to both Houses of Congress. The provisions of sections 1401 to 1407 of this title shall apply with respect to such reserve or deferral in the same manner and with the same effect as if such report of the Comptroller General were a special message transmitted by the President under section 1402 or 1403 of this title, and, for purposes of sections 1401 to 1407 of this title, such report shall be considered a special message transmitted under section 1402 or 1403 of this title.

(b) Incorrect classification of special message

If the President has transmitted a special message to both Houses of Congress in accordance with section 1402 or 1403 of this title, and the Comptroller General believes that the President so transmitted the special message in accordance with one of those sections when the special message should have been transmitted in accordance with the other of those sections, the Comptroller General shall make a report to both Houses of the Congress setting forth his reasons.

(Pub. L. 93-344, title X, § 1015, July 12, 1974, 88 Stat. 336.)

§ 1406. Suits by Comptroller General

If, under section 1402(b) or 1403(b) of this title, budget authority is required to be made available for obligation and such budget authority is not made available for obligation, the Comptroller General is hereby expressly empowered, through attorneys of his own selection, to bring a civil action in the United States District Court for the District of Columbia to require such budget authority to be made available for obligation, and such court is hereby expressly empowered to enter in such civil action, against any department, agency, officer, or employee of the United States, any decree, judgment, or order which may be necessary or appropriate to make such budget authority available for obligation. The courts shall give precedence to civil actions brought under this section, and to appeals and writs from decisions in such actions, over all other civil actions, appeals, and writs. No civil action shall be brought by the Comptroller General under this section until the expiration of 25 calendar days of continuous session of the Congress following the date on which an explanatory statement by the Comptroller General of the circumstances giving rise to the action contemplated has been filed with the Speaker of the House of Representatives and the President of the Senate.

(Pub. L. 93-344, title X, § 1016, July 12, 1974, 88 Stat. 336.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1401 of this title.

§ 1407. Procedure in House of Representatives and Senate

(a) Referral

Any rescission bill introduced with respect to a special message or impoundment resolution introduced with respect to a proposed deferral of budget authority shall be referred to the appropriate committee of the House of Representatives or the Senate, as the case may be.

(b) Discharge of committee

(1) If the committee to which a rescission bill or impoundment resolution has been referred has not reported it at the end of 25 calendar days of continuous session of the Congress after its introduction, it is in order to move either to discharge the committee from further consideration of the bill or resolution or to discharge the committee from further consideration of any other rescission bill with respect to the same special message or impoundment resolution with respect to the same proposed deferral, as the case may be, which has been referred to the committee.

(2) A motion to discharge may be made only by an individual favoring the bill or resolution, may be made only if supported by one-fifth of the Members of the House involved (a quorum being present), and is highly privileged in the House and privileged in the Senate (except that it may not be made after the committee has reported a bill or resolution with respect to the same special message or the same proposed deferral, as the case may be); and debate thereon shall be limited to not more than 1 hour, the time to be divided in the House equally between

those favoring and those opposing the bill or resolution, and to be divided in the Senate equally between, and controlled by, the majority leader and the minority leader or their designees. An amendment to the motion is not in order, and it is not in order to move to reconsider the vote by which the motion is agreed to or disagreed to.

(c) Floor consideration in the House

(1) When the committee of the House of Representatives has reported, or has been discharged from further consideration of, a rescission bill or impoundment resolution, it shall at any time thereafter be in order (even though a previous motion to the same effect has been disagreed to) to move to proceed to the consideration of the bill or resolution. The motion shall be highly privileged and not debatable. An amendment to the motion shall not be in order, nor shall it be in order to move to reconsider the vote by which the motion is agreed to or disagreed to.

(2) Debate on a rescission bill or impoundment resolution shall be limited to not more than 2 hours, which shall be divided equally between those favoring and those opposing the bill or resolution. A motion further to limit debate shall not be debatable. In the case of an impoundment resolution, no amendment to, or motion to recommit, the resolution shall be in order. It shall not be in order to move to reconsider the vote by which a rescission bill or impoundment resolution is agreed to or disagreed to.

(3) Motions to postpone, made with respect to the consideration of a rescission bill or impoundment resolution, and motions to proceed to the consideration of other business, shall be decided without debate.

(4) All appeals from the decisions of the Chair relating to the application of the Rules of the House of Representatives to the procedure relating to any rescission bill or impoundment resolution shall be decided without debate.

(5) Except to the extent specifically provided in the preceding provisions of this subsection, consideration of any rescission bill or impoundment resolution and amendments thereto (or any conference report thereon) shall be governed by the Rules of the House of Representatives applicable to other bills and resolutions, amendments, and conference reports in similar circumstances.

(d) Floor consideration in the Senate

(1) Debate in the Senate on any rescission bill or impoundment resolution, and all amendments thereto (in the case of a rescission bill) and debatable motions and appeals in connection therewith, shall be limited to not more than 10 hours. The time shall be equally divided between, and controlled by, the majority leader and the minority leader or their designees.

(2) Debate in the Senate on any amendment to a rescission bill shall be limited to 2 hours, to be equally divided between, and controlled by, the mover and the manager of the bill. Debate on any amendment to an amendment, to such a bill, and debate on any debatable motion or appeal in connection with such a bill or an impoundment resolution shall be limited to 1 hour, to be equally divided between, and controlled by, the mover and the manager of the bill or resolution, except that in the event the manager of the bill or resolution is in favor of any such amendment, motion, or appeal, the time in opposition thereto, shall be controlled by the minority leader or his designee. No amendment that is not germane to the provisions of a rescission bill shall be received. Such leaders, or either of them, may, from the time under their control on the passage of a rescission bill or impoundment resolution, allot additional time to any Senator during the consideration of any amendment, debatable motion, or appeal.

(3) A motion to further limit debate is not debatable. In the case of a rescission bill, a motion to recommit (except a motion to recommit with instructions to report back within a specified number of days, not to exceed 3, not counting any day on which the Senate is not in session) is not in order. Debate on any such motion to recommit shall be limited to one hour, to be equally divided between, and controlled by, the mover and the manager of the concurrent resolution. In the case of an impoundment resolution, no amendment or motion to recommit is in order.

(4) The conference report on any rescission bill shall be in order in the Senate at any time after the third day (excluding Saturdays, Sundays, and legal holidays) following the day on which such a conference report is reported and is available to Members of the Senate. A motion to proceed to the consideration of the conference report may be made even though a previous motion to the same effect has been disagreed to.

(5) During the consideration in the Senate of the conference report on any rescission bill, debate shall be limited to 2 hours to be equally divided between, and controlled by, the majority leader and minority leader or their designees. Debate on any debatable motion or appeal related to the conference report shall be limited to 30 minutes, to be equally divided between, and controlled by, the mover and the manager of the conference report.

(6) Should the conference report be defeated, debate on any request for a new conference and the appointment of conferees shall be limited to one hour, to be equally divided between, and controlled by, the manager of the conference report and the minority leader or his designee, and should any motion be made to instruct the conferees before the conferees are named, debate on such motion shall be limited to 30 minutes, to be equally divided between, and controlled by, the mover and the manager of the conference report. Debate on any amendment to any such instructions shall be limited to 20 minutes, to be equally divided between, and controlled by, the mover and the manager of the conference report. In all cases when the manager of the conference report is in favor of any motion, appeal, or amendment, the time in opposition shall be under the control of the minority leader or his designee.

(7) In any case in which there are amendments in disagreement, time on each amendment shall be limited to 30 minutes, to be

equally divided between, and controlled by, the manager of the conference report and the minority leader or his designee. No amendment that is not germane to the provisions of such amendments shall be received.

(Pub. L. 93-344, title X, § 1017, July 12, 1974, 88 Stat. 337.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1401 of this title; title 45 sections 721, 726.

CHAPTER 27—SEASONAL FINANCING FOR NEW YORK CITY

Sec.
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1504. Security for loans.
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§ 1501. Congressional findings and declarations

The Congress makes the following findings and declarations:

(1) It is necessary for the city of New York to obtain seasonal financing from time to time because the city's revenues and expenditures, even when in balance on an annual basis, are not received and disbursed at equivalent rates throughout the year.

(2) At the present time the city is or may be unable to obtain such seasonal financing from its customary sources.

(3) It is necessary to assure such seasonal financing, in order that the city of New York may maintain essential governmental services.

(Pub. L. 94-143, § 2, Dec. 9, 1975, 89 Stat. 797.)

SHORT TITLE

Section 1 of Pub. L. 94-143 provided that: "This Act [enacting this chapter] may be cited as 'New York City Seasonal Financing Act of 1975'."

§ 1502. Definitions

As used in this chapter:

(a) "City" and "State" mean the city and State of New York, respectively.

(b) "Financing agent" means any agency duly authorized by State law to act on behalf or in the interest of the city with respect to the city's financial affairs.

(c) "Secretary" means the Secretary of the Treasury.

(Pub. L. 94-143, § 3, Dec. 9, 1975, 89 Stat. 797.)

§ 1503. Loans

(a) Upon written request of the city or a financing agent, the Secretary may make loans to the city or such financing agent subject to the provisions of this chapter, but in the case of any loan to a financing agent, the city and such agent shall be jointly and severally liable thereon.

(b) Each such loan shall mature not later than the last day of the city's fiscal year in which it was made, and shall bear interest at an annual rate 1 per centum per annum greater than the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the maturities of such loan, as determined by the Secretary at the time of the loan.

(Pub. L. 94-143, § 4, Dec. 9, 1975, 89 Stat. 797.)

§ 1504. Security for loans

In connection with any loan under this chapter, the Secretary may require the city and any financing agent and, where he deems necessary, the State, to provide such security as he deems appropriate. The Secretary may take such steps as he deems necessary to realize upon any collateral in which the United States has a security interest pursuant to this section to enforce any claim the United States may have against the city or any financing agent pursuant to this chapter. Notwithstanding any other provision of law, Acts making appropriations may provide for the withholding of any payments from the United States to the city, either directly or through the State, which may be or may become due pursuant to any law and offset the amount of such withheld payments against any claim the Secretary may have against the city or any financing agent pursuant to this chapter. With respect to debts incurred pursuant to this chapter, for the purposes of section 191 of this title the term "person" includes the city or any financing agent.

(Pub. L. 94-143, § 5, Dec. 9, 1975, 89 Stat. 797.)

§ 1505. Requirements for making loan

(a) Prospect of repayment; terms and conditions

A loan may be made under this chapter only if the Secretary determines that there is a reasonable prospect of repayment of the loan in accordance with its terms and conditions. In making the loan, the Secretary may require such terms and conditions as he may deem appropriate to insure repayment. The Secretary is authorized to agree to any modification, amendment, or waiver of any such term or condition as he deems desirable to protect the interests of the United States.

(b) Limitation

At no time shall the amount of loans outstanding under this chapter exceed in the aggregate $2,300,000,000.

(c) Repayment and compliance with terms of prior loans

No loan shall be provided under this chapter unless (1) the city and all financing agents shall have repaid according to their terms all prior loans under this chapter which have matured, and (2) the city and all financing agents shall

be in compliance with the terms of any such outstanding loans.

(Pub. L. 94-143, § 6, Dec. 9, 1975, 89 Stat. 798.)

§ 1506. Remedies

The remedies of the Secretary prescribed in this chapter shall be cumulative and not in limitation of or substitution for any other remedies available to the Secretary or the United States.

(Pub. L. 94-143, § 7, Dec. 9, 1975, 89 Stat. 798.)

§ 1507. Funding

(a) New York City Seasonal Financing Fund; establishment; administration; authorization of appropriations

There is hereby established in the Treasury a New York City Seasonal Financing Fund to be administered by the Secretary. The fund shall be used for the purpose of making loans pursuant to this chapter. There is authorized to be appropriated to such fund the sum of $2,300,000,000. All funds received by the Secretary in the payment of principal of any loan made under this chapter shall be paid into the fund. All income from loans and investments made from the fund shall be covered into the Treasury as miscellaneous receipts. Moneys in the fund not needed for current operations may be invested in direct obligations of, or obligations that are fully guaranteed as to principal and interest by, the United States or any agency thereof. After all loans made pursuant to this chapter have been repaid, the balance of the fund shall be returned to the general fund of the Treasury.

(b) Authority to sell, assign, or otherwise transfer notes to the Federal Financing Bank

The Secretary is authorized to sell, assign, or otherwise transfer from the fund any note or other evidence of any loan made pursuant to this chapter to the Federal Financing Bank and, in addition to its other powers, such Bank is authorized to purchase, receive, or otherwise acquire the same.

(c) Authorization of appropriations for expenses of administration

There are authorized to be appropriated such sums as may be necessary to pay the expenses of administration of this chapter.

(Pub. L. 94-143, § 8, Dec. 9, 1975, 89 Stat. 798.)

§ 1508. Inspection of documents

At any time a request for a loan is pending or a loan is outstanding under this chapter, the Secretary is authorized to inspect and copy all accounts, books, records, memorandums, correspondence, and other documents of the city or any financing agent relating to its financial affairs.

(Pub. L. 94-143, § 9, Dec. 9, 1975, 89 Stat. 799.)

§ 1509. Audits

(a)[1] No loan may be made under this chapter for the benefit of any State or city unless the General Accounting Office is authorized to make such audits as may be deemed appropriate by either the Secretary or the General Accounting Office of all accounts, books, records, and transactions of the State, the political subdivision, if any, involved, and any agency or instrumentality of such State or political subdivision. The General Accounting Office shall report the results of any such audit to the Secretary and to the Congress.

(Pub. L. 94-143, § 10, Dec. 9, 1975, 89 Stat. 799.)

§ 1510. Termination

The authority of the Secretary to make any loan under this chapter terminates on June 30, 1978. Such termination does not affect the carrying out of any transaction entered into pursuant to this chapter prior to that date, or the taking of any action necessary to preserve or protect the interests of the United States arising out of any loan under this chapter.

(Pub. L. 94-143, § 11, Dec. 9, 1975, 89 Stat. 799.)

CHAPTER 28—PAYMENTS TO LOCAL GOVERNMENTS FOR ENTITLEMENT LANDS

Sec.
1601. Payments to local government units; authorization of Secretary; use of funds.
1602. Amount of payments.
(a) Computation of amount; formula.
(b) Population ceiling.
(c) Determination of population.
(d) Jurisdiction of entitlement lands within concurrent units of local government.
1603. Additional payments to counties.
(a) Authorization of Secretary; distribution guidelines; regulations.
(b) Commencement date and use of payments.
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1604. Provisions of law referred to in section 1602.
1605. Eligibility.
1606. Definitions.
1607. Authorization of appropriations.

§ 1601. Payments to local government units; authorization of Secretary; use of funds

Effective for fiscal years beginning on and after October 1, 1976, the Secretary is authorized and directed to make payments on a fiscal year basis to each unit of local government in which entitlement lands (as defined in section 1606 of this title) are located. Such payments may be used by such unit for any governmental purpose. The amount of such payments shall be computed as provided in section 1602 of this title.

(Pub. L. 94-565, § 1, Oct. 20, 1976, 90 Stat. 2662.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1602, 1603 of this title.

§ 1602. Amount of payments

(a) Computation of amount; formula

The amount of any payment made for any fiscal year to a unit of local government under section 1601 of this title shall be equal to the greater of the following amounts—

(1) 75 cents for each acre of entitlement land located within the boundaries of such

[1] So in original. There is no subsec. (b).

unit of local government (but not in excess of the population limitation determined under subsection (b) of this section), reduced (but not below 0) by the aggregate amount of payments, if any, received by such unit of local government during the preceding fiscal year under all of the provisions specified in section 1604 of this title, or

(2) 10 cents for each acre of entitlement land located within the boundaries of such unit of local government (but not in excess of the population limitation determined under subsection (b) of this section).

In the case of any payment under a provision specified in section 1604 of this title which is received by a State, the Governor (or his delegate) shall submit to the Secretary a statement respecting the amount of such payment which is transferred to each unit of local government within the State.

(b) Population ceiling

(1) In the case of any unit of local government having a population of less than five thousand, the population limitation applicable to such unit of local government shall not exceed an amount equal to $50 multiplied by the population within the jurisdiction of such unit of local government.

(2) In the case of any unit of local government having a population of five thousand or more, the population limitation applicable to such unit of local government shall not exceed the amount computed under the following table (using a population figure rounded off to the nearest thousand):

If population equals—	Payment shall not exceed the amount computed by multiplying such population by—
5,000	$50.00
6,000	47.00
7,000	44.00
8,000	41.00
9,000	38.00
10,000	35.00
11,000	34.00
12,000	33.00
13,000	32.00
14,000	31.00
15,000	30.00
16,000	29.50
17,000	29.00
18,000	28.50
19,000	28.00
20,000	27.50
21,000	27.20
22,000	26.90
23,000	26.60
24,000	26.30
25,000	26.00
26,000	25.80
27,000	25.60
28,000	25.40
29,000	25.20
30,000	25.00
31,000	24.75
32,000	24.50
33,000	24.25
34,000	24.00
35,000	23.75
36,000	23.50
37,000	23.25
38,000	23.00
39,000	22.75
40,000	22.50
41,000	22.25
42,000	22.00
43,000	21.75
44,000	21.50
45,000	21.25
46,000	21.00
47,000	20.75
48,000	20.50
49,000	20.25
50,000	20.00

For the purpose of this computation no unit of local government shall be credited with a population greater than fifty thousand.

(c) Determination of population

For purposes of this section, "population" shall be determined on the same basis as resident population is determined by the Bureau of the Census for general statistical purposes.

(d) Jurisdiction of entitlement lands within concurrent units of local government

In the case of a smaller unit of local government all or part of which is located within another unit of local government, entitlement lands which are within the jurisdiction of both such units shall be treated for purposes of this section as only within the jurisdiction of such smaller unit.

(Pub. L. 94-565, § 2, Oct. 20, 1976, 90 Stat. 2662.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1601, 1604 of this title.

§ 1603. Additional payments to counties

(a) Authorization of Secretary; distribution guidelines; regulations

In the case of any land or interest therein, acquired by the United States (i) for the Redwood National Park pursuant to subchapter VII of chapter 1 of title 16 or (ii) acquired for addition to the National Park System or National Forest Wilderness Areas after December 31, 1970, which was subject to local real property taxes within the five years preceding such acquisition, the Secretary is authorized and directed to make payments to counties within the jurisdiction of which such lands or interests therein are located, in addition to payments under section 1601 of this title. The counties, under guidelines established by the Secretary, shall distribute the payments on a proportional basis to those units of local government and affected school districts which have incurred losses of real property taxes due to the acquisition of lands or interests therein for addition to either such system. In those cases in which another unit of local government other than the county acts as the collecting and distributing agency for real property taxes, the payments shall be made to such unit of local government, which shall distribute such payments as provided in this subsection. The Secretary may prescribe regulations under which payments may be made to units of local government in any case in which the preceding provisions will not carry out the purposes of this subsection.

(b) Commencement date and use of payments

Payments authorized under this section shall be made on a fiscal year basis beginning with the later of—

(1) the fiscal year beginning October 1, 1976, or

(2) the first full fiscal year beginning after the fiscal year in which such lands or interests therein are acquired by the United States.

Such payments may be used by the affected local governmental unit for any governmental purpose.

(c) Computation of amount; rezoned land; limitation

(1) The amount of any payment made for any fiscal year to any unit of local government and affected school districts under subsection (a) of this section shall be an amount equal to 1 per centum of the fair market value of such lands and interests therein on the date on which acquired by the United States. If, after the date of enactment of legislation authorizing any unit of the National Park System or National Forest Wilderness Areas as to which a payment is authorized under subsection (a) of this section, rezoning increases the value of the land or any interest therein, the fair market value for the purpose of such payments shall be computed as if such land had not been rezoned.

(2) Notwithstanding paragraph (1), the payment made for any fiscal year to a unit of local government under subsection (a) of this section shall not exceed the amount of real property taxes assessed and levied on such property during the last full fiscal year before the fiscal year in which such land or interest was acquired for addition to the National Park System or National Forest Wilderness Areas.

(d) Duration of payments

No payment shall be made under this section with respect to any land or interest therein after the fifth full fiscal year beginning after the first fiscal year in which such a payment was made with respect to such land or interest therein.

(Pub. L. 94-565, § 3, Oct. 20, 1976, 90 Stat. 2663.)

REFERENCES IN TEXT

Subchapter VII [§ 79a et seq.] of chapter 1 of title 16, referred to in subsec. (a), was in the original a reference to the Act of Oct. 2, 1968 (82 Stat. 931).

§ 1604. Provisions of law referred to in section 1602

The provisions of law referred to in section 1602 of this title are as follows:

(1) the Act of May 23, 1908, entitled "An Act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and nine" (35 Stat. 251; 16 U.S.C. 500);

(2) the Act of June 20, 1910, entitled "An Act to enable the people of New Mexico to form a constitution and State government and be admitted into the Union on an equal footing with the original States, and to enable the people of Arizona to form a constitution and State government and be admitted into the Union on an equal footing with the original States" (36 Stat. 557);

(3) section 191 of title 30;

(4) section 810 of title 16;

(5) section 315i of title 43;

(6) section 1012 of title 7;

(7) section 577g of title 16;

(8) section 577g-1 of title 16;

(9) section 355 of title 30; and

(10) section 603 of title 30.

(Pub. L. 94-565, § 4, Oct. 20, 1976, 90 Stat. 2664.)

REFERENCES IN TEXT

The Act of May 23, 1908, referred to in par. (1), is act May 23, 1908, ch. 192, 35 Stat. 251. For complete classification of this Act to the Code, see Tables volume.

The Act of June 20, 1910, referred to in par. (2), is act June 20, 1910, ch. 310, 36 Stat. 557. Provisions of the act of June 20, 1910, relating to payments received by a State, were not classified to the Code.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1602 of this title.

§ 1605. Eligibility

(a) No unit of local government which receives any payment with respect to any land under subchapter IV of chapter 28 of title 43, or the Act of May 24, 1939 (53 Stat. 753), during any fiscal year shall be eligible to receive any payment under this chapter for such fiscal year with respect to such land. Nothing in this chapter shall be construed to apply to subchapter IV of chapter 28 of title 43, or the Act of May 24, 1939 (53 Stat. 753).

(b) If the total payment by the Secretary to any county or unit of local government under this chapter would be less than $100, such payment shall not be made.

(Pub. L. 94-565, § 5, Oct. 20, 1976, 90 Stat. 2665.)

REFERENCES IN TEXT

Subchapter IV [§ 1181a et seq.] of chapter 28 of title 43, referred to in subsec. (a), was in the original a reference to the Act of Aug. 28, 1937 (50 Stat. 875).

The Act of May 24, 1939 (53 Stat. 753), referred to in subsec. (a), was not classified to the Code.

§ 1606. Definitions

As used in this chapter, the term—

(a) "entitlement lands" means lands owned by the United States that are—

(1) within the National Park System, the National Forest System, including wilderness areas within each, or any combination thereof, including, but not limited to, lands described in sections 577d and 577d-1 of title 16;

(2) administered by the Secretary of the Interior through the Bureau of Land Management;

(3) dedicated to the use of water resource development projects of the United States;

(4) nothing in this section shall authorize any payments to any unit of local government for any lands otherwise entitled to receive payments pursuant to subsection (a) of this section if such lands were owned and/or administered by a State or local unit of government and exempt from the payment of real estate taxes at the time title to such lands is conveyed to the United States; or

(5) dredge disposal areas owned by the United States under the jurisdiction of the Army Corps of Engineers;

(b) "Secretary" means the Secretary of the Interior; and

(c) "unit of local government" means a county, parish, township, municipality, borough existing in the State of Alaska on October 20, 1976, or other unit of government below the State which is a unit of general government as determined by the Secretary (on the basis of the same principles as are used by the Bureau of the Census for general statistical purposes). Such term also includes the Commonwealth of Puerto Rico, Guam, and the Virgin Islands.

(Pub. L. 94-565, § 6, Oct. 20, 1976, 90 Stat. 2665.)

§ 1607. Authorization of appropriations

There are authorized to be appropriated for carrying out the provisions of this chapter such sums as may be necessary: *Provided*, That, notwithstanding any other provision of this chapter no funds may be made available except to the extent provided in advance in appropriation Acts.

(Pub. L. 94-565, § 7, Oct. 20, 1976, 90 Stat. 2665.)

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